

I. INTRODUCTION

United American Healthcare Corporation ("UAHC") submits this Brief and attached exhibits in support of its request that \$800,000 of the amount owing from OmniCare Health Plan ("OmniCare") to UAHC be classified as a "Class I" claim under MCL § 500.8142(1)(a), in the liquidation of OmniCare and the distribution of its remaining funds.

This Brief addresses only UAHC's claim for OmniCare's use of personal property belonging to UAHC between November 1, 2002 and October 1, 2004, during the pendency of the OmniCare rehabilitation proceedings. UAHC does not seek Class I status for: (1) amounts owing under a real property lease at any time, (2) amounts owing for personal property that OmniCare agreed to pay for but did not actually use, or (3) amounts owing for personal property that OmniCare used at any other time.

II. FACTS

A. The Property At Issue

It is undisputed that, between November 1, 2002 and September 30, 2004, (while OmniCare was in rehabilitation) OmniCare used UAHC's personal property and OmniCare made no payments of any kind to UAHC for the use (or purchase) of the property.

The personal property at issue in this claim is identified with specificity in Ex 1, an Asset Purchase Agreement. The personal property includes office furniture, cubicles, computers, printers, software, a telephone system, and office supplies, all of which was owned (or leased from third parties) by UAHC between November 1, 2002 and September 30, 2004. Ex 2, Affidavit of Stephen Harris, ¶ 3.

Pursuant to an agreement with UAHC, OmniCare in rehabilitation initially *leased* this property from UAHC. OmniCare agreed to and did in fact pay \$86,882 a month to UAHC for

the use of this property, from shortly after OmniCare entered rehabilitation until October 31, 2002. Ex 2, Harris Aff., ¶ 5.

Beginning in November of 2002, OmniCare's representatives in rehabilitation and UAHC's Stephen Harris (and others) negotiated an Asset Purchase Agreement (Ex 1), under which OmniCare would *purchase* the personal property in its entirety for \$800,000. Ex 2, Harris Aff., ¶ 7. Because of the negotiations and agreement for OmniCare's purchase of the UAHC personal property, OmniCare ceased making any portion of the monthly lease payments of \$86,882 for the property. Ex 2, Harris Aff., ¶ 10.

OmniCare ultimately refused to sign the purchase agreement that the Rehabilitator's representatives had negotiated with UAHC. Ex 2, Harris Aff., ¶ 9. OmniCare continued to use the property after November 1, 2002. Ex 2, Harris Aff., ¶ 11.

B. OmniCare In Rehabilitation Actually Used The Property

From November, 2002 through September, 2004, OmniCare conducted its business operations in rehabilitation in 54,168 square feet of office space subleased from UAHC at 1155 Brewery Park, in the City of Detroit. Ex 2, Harris Aff., ¶ 12. From November 1, 2002 until January 31, 2003, UAHC conducted its business operations from the same office building. Ex 2, Harris Aff., ¶ 12. Because of the close proximity of the two business operations during this time, several persons affiliated with UAHC (including Stephen Harris) were able to see on a regular basis what use OmniCare was making of UAHC's personal property that occupied OmniCare's office space. Ex 2, Harris Aff., ¶ 13. OmniCare was using the personal property in the ordinary course of its business. Ex 2, Harris Aff., ¶ 14.

C. Procedural History

In the fall of 2004, the State filed a petition asking that OmniCare's rehabilitation proceeding be converted to a liquidation. On or about October 22, 2004, UAHC filed a Brief opposing this action, because the proposal failed to address this particular debt owed to UAHC by OmniCare in rehabilitation.¹ At the subsequent hearing, this Court ordered that the parties agree on an amount to be paid as a class I claim for the use of the personal property during the pendency of the *liquidation* proceedings. Ex 3, October 28, 2004 hearing. The parties did, eventually, agree on such amounts for the period of the liquidation. However, there has never been a ruling, agreement or other resolution of OmniCare's obligations to pay for the use of the personal property at issue here for the period from November 1, 2002 through September 30, 2004.

III. ANALYSIS

A. The Insurance Code Sets Forth the Priority of Payments to Creditors

MCL § 500.8142, the portion of the Michigan Insurance Code that addresses the "supervision, rehabilitation, and liquidation" of insurance companies in this state, expressly provides the order of priority in which the creditors' claims against an insurer's estate are to be paid. Section 500.8142(1) provides that "[e]very claim in each class shall be paid in full or adequate funds retained for their payment before the members of the next class receive payment."

MCL § 500.8142(1)(a)(i) provides that the very first priority of claims ("class I claims") are administrative claims, which the statute defines as: "[t]he costs and expenses of

¹ UAHC's October 22, 2004 Brief also addressed a real property sublease claim at p 4, which claim is not in dispute in this Brief.

administration, including but not limited to . . . [t]he actual and necessary costs of preserving or recovering the insurer's assets."² (Emphasis added).

B. What Constitutes An "Administrative Claim"?

There is no published Michigan case law interpreting what constitutes an "administrative claim" under this statute. However, the language of this statute is virtually identical to the Bankruptcy Code's definition of an administrative claim which is also granted a first priority status. Title 11 U.S.C. § 507(a)(1) authorizes first priority to administrative expenses allowed pursuant to § 503(b). Section 503(b)(1)(A) provides that:

there shall be allowed administrative expenses, other than claims allowed under section 502(f), including --

(1)(A) the actual, necessary costs and expenses of preserving the estate, including wages, salaries, or commissions for services rendered after the commencement of the case. (Emphasis added).

The purpose of establishing a priority for administrative expenses is to assist a financially troubled entity to rehabilitate its business for the benefit of all the business' creditors. Trustees of Amalgamated Ins Fund v McFarlin's Inc, 789 F2d 98, 101 (2nd Cir. 1986). "[U]nless the debts incurred by the debtor in possession could be given priority over the debts which forced the estate into bankruptcy in the first place, persons would not do business with the debtor in possession, which would inhibit rehabilitation of the business and thus harm the creditors." *Id.* See also In re United Truck Service Inc v Trailer Rental Co, Inc, 851 F2d 159, 161 (6th Cir.

² Also included as "class I" claims are: "compensation for all services rendered in the liquidation," "any necessary filing fees," "fees and mileage payable to witnesses," "reasonable attorney's fees," "reasonable expenses of a guaranty association or foreign guaranty association in handling claims," certain "debts due to employees" and "actual and necessary fees of a supervisor." MCL § 500.8142(1)(a)(i) - (vii).

1988) (“The purpose of these provisions of the Bankruptcy Code is to facilitate the rehabilitation of insolvent businesses with necessary goods and services.”)

As a general rule, “an administrative priority should be allowed when a claim is for an actual and necessary expense, that directly and substantially benefitted the estate, and was incurred postpetition by the debtor in possession.” In re Great Northern Forest Products, Inc v Dock’s Corner Assoc, 135 BR 46, 59 (WD Mich 1991). See also In re Hemingway Transport, Inc v Kahn, 954 F2d 1, 5 (1st Cir. 1992); In re United Truck service, Inc v Trailer Rental Co, 851 F2d 159, 161-162 (6th Cir. 1988). A potential benefit to the estate is insufficient for the claim to be classified as an administrative expense: the court’s administrative expense inquiry centers on whether the estate has received an actual benefit, as opposed to any loss a creditor might experience. In re ICS Cybernetics, Inc, 111 BR 32, 36 (ND NY 1989).

C. UAHC’s Claim for Payment for the Personal Property is an Administrative Claim

Here, UAHC’s claim for payment for the personal property at issue meets all of the requirements to be classified as a “class I” claim under MCL § 500.8142(1)(a)(i).

As a threshold matter, it is well established that “preservation of the assets” includes not only actual protection of the assets of the estate, but also the “postpetition operation of the business of the debtor.” In re Hemingway Transport, Inc v Kahn, 954 F2d 1, 5 (1st Cir 1992).

See also In re Great Northern Forest Products, Inc v Dock’s Corner Assoc, 135 BR 46, 59 (WD Mich 1991) (“The actual and necessary expenditures of the trustee for the costs of operating a business. . . are contemplated within the phrase ‘actual and necessary costs and expenses of preserving the estate.’” quoting 3 L. King, Collier on Bankruptcy, ¶ 503.04, 15th Ed). Here, the personal property at issue (office furniture, cubicles, computers, printers, software, a telephone system, office supplies and corporate records) was all necessary for the operation of

OmniCare in rehabilitation. An HMO cannot operate at all -- let alone operate successfully in rehabilitation -- without these physical items to "do the business" of running a health maintenance organization.

Second, as established by affidavit, the personal property at issue here was *actually used* for the benefit of OmniCare in its efforts to meet the standards of rehabilitation. Furthermore, it is well established that the fact that a debtor saves money by not paying its postpetition obligations serves to confer a benefit on that debtor. For example, in In re United Truck Service Inc v Trailer Rental Co, Inc, 851 F2d 159, 162 (6th Cir. 1988), the Court held that creditor TRC's claim against the bankruptcy estate for the debtor's failure to spend money as required during the postpetition period to maintain and repair trailers leased to the debtor was properly characterized as one for administrative priority. The Court reasoned that, because the debtor's failure allowed the debtor "to use the money saved and not paid for TRC's benefit . . . to continue its operations. . . [t]his breach and misuse of TRC's trailers did benefit the bankrupt estate." Here, OmniCare benefitted from the use of UAHC's personal property without payment therefore. See In re ICS Cybernetics, Inc, 111 BR 32, 36 (ND NY 1989) (inquiry centers on whether the estate has received an actual benefit).

Third, the claim at issue here undisputedly *accrued during the rehabilitation* of OmniCare. This Court entered an Order of rehabilitation on July 31, 2001. Ex 4. The claim at issue arises for the period of time from November 1, 2002 through September 30, 2004: it is undisputed that OmniCare was in rehabilitation proceedings during this entire time. Additionally, negotiations toward the Asset Purchase Agreement (which was never signed) occurred during this time period.

D. Valuing UAHC's Administrative Claim

Once use and benefit to OmniCare in rehabilitation have been established, we turn to the valuation of UAHC's administrative claim.

As a threshold matter, under the parties' original agreement, OmniCare agreed to make monthly lease payments of \$86,882 to UAHC for the use of this personal property. OmniCare in fact made such monthly payments until November, 2002. Thus, it is conceivable that UAHC could ask this court for \$1,998,286 from the OmniCare estate for outstanding amounts owing (i.e. 23 unpaid monthly rental payments of \$86,882). However, in an effort to be fair and reasonable, UAHC has chosen not to assert a claim for the value of the unpaid lease, but rather to assert a claim for the fair value of the personal property to be purchased. See In re C & L Country Market of New Market, Inc., 52 BR 61, 62 (ED Pa 1985) (examining a proffered claim of \$44,081.67 to preserve \$7,000 worth of assets, and holding that "in the absence of countervailing circumstances, the actual, necessary costs and expenses of preserving assets of an estate cannot exceed the value of those assets.") Therefore, UAHC limits its claim for class I priority to \$800,000 -- the reasonable value of the personal property at issue.


The \$800,000 figure is objectively reasonable and reflects the fair and reasonable value of the property, as demonstrated by the fact that OmniCare's representative in rehabilitation negotiated this price in 2002 as a fair *purchase value* in the Asset Purchase Agreement. See In re ICS Cybernetics, Inc., 111 BR 32, 40 (ND NY 1989) ("The amount of the administrative claim is . . . dependent . . . upon an objective standard that measures the fair and reasonable value of the lease."); In re United Truck Service Inc v Trailer Rental Co, Inc., 851 F2d 159, 162 (6th Cir. 1988) (value of administrative claim afforded first priority should reflect actual value conferred on the estate by the debtor's wrongful acts).

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IV. CONCLUSION

For the reasons set forth herein, UAHC respectfully asks this Court to designate its claim against OmniCare for \$800,000 as a CLASS I claim in the rehabilitation and liquidation proceedings against OmniCare.

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Dated: June 15, 2005

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT (the "Agreement") is made and entered into effective this 1st day of November, 2002 (the ("Effective Date")) by and between United American Healthcare Corporation, a Michigan corporation ("Seller") and OmniCare Health Plan, a Michigan nonprofit corporation ("Buyer").

WHEREAS, Seller currently owns certain assets relating to the business operations of Buyer that it acquired while performing its role as management company for Buyer and those assets were used in the Buyer's operations located on the premises at 1155 Brewery Park Blvd., Suite 200 and 250 in the City of Detroit, Michigan, and Seller desires to sell to Buyer certain rights and assets relating to such business to enable Buyer to continue its operations without the management agreement as further described below;

WHEREAS, Buyer has determined that the purchase of the rights and assets on the terms and conditions set forth herein would further the purposes of Buyer; and

WHEREAS, In order to accomplish the foregoing, Seller and Buyer (collectively, the "Parties") have agreed, (i) certain assets and contract rights belong to Buyer pursuant to the management agreement and conduct of the Parties; (ii) that Buyer shall purchase certain assets and contract rights of Seller in managing the operations of Buyer on the terms and conditions set forth herein; and (iii) that the Parties shall enter into certain other arrangements specified herein relative to Seller's and Buyer's respective business operations following the consummation of the transactions contemplated herein.

NOW, THEREFORE, in consideration of the covenants and conditions herein set forth, the parties agree as follows:

1. Purchase and Sale.

1.1. **Purchased Assets.** Seller hereby sells, conveys, transfers and delivers to Buyer all of its rights, title and interest in and to the assets related to the business of Buyer located at 1155 Brewery Park Blvd. Suite 250 and Suite 200 in the City of Detroit, Michigan and described as follows:

1.1.1. All furniture, equipment, cubicles, inventory, supplies, office furnishings, and other tangible property used in connection with the operations of Seller as management company of Buyer, wherever located, including without limitation, the assets generally listed on Schedule 1.1.1 (Hard Asset Listing);

1.1.2. Leasehold title to the leased equipment listed on Schedule 1.1.2 (Leased Equipment);

1.1.3. All intellectual property (whether registered or not), including but not limited to management information systems, patents, trademarks, service marks, copyrights, trade names, software and applications, net lists, schematics, technology, and algorithms owned or used by Seller for Buyer's operations;

1.1.4. All collection and credit records, marketing materials and advertising literature relating to the operations of Buyer not owned by Buyer, as well as all records and documents relating to the property referenced above (including purchasing records, supplier lists, catalogs, manuals and vendor lists);

1.1.5. All copies of all computer programs and software or interests or rights thereto which are used for the purpose of supporting the operations of Buyer, to the extent not currently owned by Buyer, together with the media on which such software and programs are stored, including all documentation and information relating thereto, as described on Schedule 1.1.5 (Software Programs);

1.1.6. All documents and records relating to the Purchased Assets utilized by Seller in its operations for Buyer including, but not limited to, all medical procedures and protocols, utilization management, quality assurance and peer review systems, and medical literature;

1.1.7. Telephone numbers of Seller which are set forth on Schedule 1.1.7 (Telephone Numbers) and any cabling and wiring to support direct and indirect voice and data communications; and

1.1.8. Contract rights and prepaid assets set forth in Section 1.3 (Assignment and Contract Rights) below.

1.1.9. Leasehold interest in the premises in the form of the sublease set forth in Schedule 1.1.9 (Sublease).

The above enumerated assets are referred to herein as the "Purchased Assets."

1.2. Conveyance. If the interest in any of the Purchased Assets shall be other than an interest as owner, Seller shall be deemed to have transferred to Buyer all of its interest in such Purchased Assets. The transfers described in the previous sentence shall not release Seller from any liability it may otherwise have to Buyer for breach of any warranties with respect to ownership as set forth in this Agreement.

1.3. Assignment and Contract Rights. Seller hereby assigns to Buyer those leases and contracts associated with the business of Buyer identified in Schedule 1.3 (Assigned Contracts/Leases) which lists those leases, sublease and contracts which shall be assigned to Buyer as of the Effective Date, including its rights in the Image Processing System, related to the Buyer's business as conducted at the premises, included within the Purchased Assets. Seller assigns those leases and contracts that shall be assigned to and assumed by Buyer described on Schedule 1.3 (the "Assigned Contracts/Leases"), and Buyer hereby assumes the Assigned Contracts/Leases. Simultaneously herewith, Seller and Buyer shall execute the form of agreement attached hereto as Schedule 1.3A (Assignment of Contracts/Leases) to effectuate the assignment of those Assigned Contracts/Leases listed on Schedule 1.3 (Assigned Contracts/Leases).

1.4. Excluded Assets. Anything contained herein to the contrary notwithstanding, Seller is retaining and not selling, conveying, transferring, assigning or delivering to Buyer any of the assets listed in Schedule 1.4 (Excluded Assets), which shall be excluded from the definition of Purchased Assets.

2. Liabilities.

2.1 Assumed Liabilities. In connection with the purchase of the Purchased Assets, and based upon the representations and warranties of Seller and on the terms herein expressed, Buyer assumes and agrees to perform and in due course pay the liabilities of Seller set forth on Schedule 2.1 (Assumed Liabilities). Other than the liabilities and obligations identified in Schedule 2.1 (Assumed Liabilities), Buyer agrees to assume and perform and in due course pay and discharge only the obligations of Seller which arise on and after the Effective Date with respect to the contracts, licenses, leases, agreements and commitments relating to the operations of Buyer or Seller identified on Schedule 2.1 (Assumed Liabilities). For purposes of this Paragraph 2.1, only obligations which require payment of monies initially due on or after the Effective Date, including all periodic obligations listed on Schedule 2.1 (Assumed Liabilities), contracted for prior to the Effective Date but not payable until on or after the Effective Date, or which first require any other action on or after the Effective Date shall be deemed to have arisen on or after the Effective Date. The obligations hereby assumed by Buyer are referred to herein as the "Assumed Liabilities."

2.2 Excluded Liabilities.

(a) Except as specifically set forth in Paragraph 2.1 ("Assumed Liabilities") hereof, Buyer is not assuming and shall not be responsible for any liability, obligation, agreement, claim or any other commitment of any kind, nature or description, of or relating to Seller, whether absolute or contingent, matured or unmatured, liquidated or unliquidated, known or unknown, disclosed or undisclosed, and arising out of any occurrence prior to the Effective Date. Seller shall remain responsible for all such matters and shall indemnify Buyer with respect thereto, in accordance with Paragraph 9 hereof. Any and all liabilities or obligations of Seller not expressly assumed by Buyer pursuant to Paragraph 2.1 hereof shall be referred to herein as the "Excluded Liabilities."

(b) In furtherance of the provisions of Paragraph 2.2(a) above, Buyer is not assuming and shall not be responsible for any liability of any kind or nature of Seller for: (i) any costs or expenses incurred in negotiating this Agreement or in consummating the transactions contemplated hereby; (ii) any liability, commitment or obligation incurred in connection with the breach of any representation or warranty by Seller contained herein, or as a result of any such breach; (iii) any claim against Seller as a result of any injury to any person or property arising out of the rendering of or failure to render services prior to the Effective Date by Seller or any employees, agents or representatives or any other person performing services for or on behalf of Seller; (iv) any claim, obligation or liability under any contract, license, agreement or commitment not described on Schedule 2.1 (Assumed Liabilities) and any claim, obligation or liability existing under or by virtue of any contract, license, agreement, or commitment listed on Schedule 2.1 (Assumed Liabilities) to the extent such claim, obligation or liability is incurred, or arises out of, or is in relation to, any

transaction occurring before the Effective Date; (v) any liability to any third party payor or other health care purchaser by reason of any fines, penalties, settlements for criminal or civil money penalties or any contractual settlement retroactively adjusting the amounts payable for reimbursement purposes with respect to services rendered by or on behalf of Seller; (vi) any federal, state or local tax liabilities whatsoever relating to the operations of Seller or the Purchased Assets before the Effective Date, including, without limitation, income tax, any investment tax credit recapture, depreciation recapture, worker reclassification, employer taxes such as F.I.C.A. and F.U.T.A., any sales or use taxes, any withholding taxes or personal property taxes and any workers' compensation premiums or adjustments; (vii) any obligation or liability accruing, arising out of, or relating to acts or omissions in connection with the Purchased Assets; (viii) any and all other obligations arising prior to the Effective Date in favor of the employees utilized by Seller including, without limitation, any contributions due pension plans, severance, profit sharing or other employee benefit plans, group insurance premiums, payroll taxes, accrued vacation and sick pay, unemployment compensation or worker's disability benefits, salary withholding obligations and other employee costs; and (ix) any claims resulting from the failure to obtain consents of third parties to the assignment and or use of the Contract Rights set forth in Section 1.3 (Assignment and Contract Rights).

Seller shall remain liable for the liabilities, obligations, agreements, claims and commitments not assumed by Buyer hereunder, to the same extent as if this Agreement did not exist.

2.3 Employees. Buyer may offer employment to the employees of Seller utilized to support the business operations of Buyer as of the Effective Date. All such employees so hired shall be considered "new hires" by Buyer, and Buyer shall establish all terms and conditions relating to their employment. Buyer shall not assume any past or future obligations of Seller to such employees, including specifically any obligations to pay severance pay or accrued vacation and sick time benefits to such employees. . Nothing contained in this Paragraph 2.3 (Employees) or elsewhere in this Agreement shall obligate Buyer to continue to employ any of such former employees, for any length of time, and the employment of any such former employees by Buyer, if any, shall be terminable at will at any time.

3. **Purchase Price.** The purchase price payable by Buyer to Seller for the sale, assignment, transfer, and delivery of the Purchased Assets shall be the amount set forth in Schedule 3 (the "Purchase Price"). The parties agree that the Purchase Price represents the fair market value of the Purchased Assets. The allocation of the Purchase Price (the "Allocation") shall be as described in Schedule 3 in accordance with Section 1060 of the Internal Revenue Code of 1986, as amended. , Buyer and Seller shall each report the federal state and local income and other tax consequences of the purchase and sale contemplated, hereby, in a manner consistent with the Allocation, including, if applicable, the preparation and filing of Forms 8594 under Section 1060 of the Internal Revenue Code or successor form or successor provision of any future tax law) with their respective federal income Tax Returns for the taxable year which includes the Closing Date, and neither will take any position inconsistent with such Allocation unless otherwise required under applicable law..

3.1. Payment of the Purchase Price. Buyer shall pay a portion of the Purchase Price to Seller in cash and the balance thereof pursuant to the terms of the Promissory Note set forth in Schedule 3.1 (Promissory Note).

4. **Seller's Representations and Warranties.** Seller represents and warrants that it has full capacity and authority to execute this Agreement and to bind Seller to all of the obligations required herein of Seller.

4.1 Organization and Good Standing. Seller is a business corporation duly incorporated, validly existing and in good standing under the laws of the State of Michigan. Seller has full corporate power and authority to carry on the business in which it is engaged and to own the property owned by it.

4.2 Authorizations. All actions required to adopt and authorize the execution, delivery and performance of this Agreement, and the transfers, conveyances, assignments and deliveries necessary to consummate the transactions contemplated by this Agreement have been taken. This Agreement has been duly executed and delivered by Seller and is a valid and binding obligation of Seller, enforceable against it in accordance with its terms. Seller has full power to perform its obligations under this Agreement.

4.3 No Breach. The execution and delivery of this Agreement and the consummation of the transactions provided in this Agreement do not conflict with or result in the breach of any of the terms, conditions or provisions of, or constitute a default under any indenture, agreement, contract or other instrument to which Seller is a party or by which Seller may be bound or by which the Purchased Assets may be affected, and the execution of this Agreement and the consummation of the transactions provided herein will not result in a violation by Seller of any federal, state, local or other law or regulation.

4.4 Title to Purchased Assets. The Purchased Assets and the Excluded Assets constitute all of the assets which are held or used by Seller and necessary for the business and operation of the OmniCare line of business as of the Effective Date of this Agreement. Seller has and shall transfer to Buyer good and marketable title to all of the Purchased Assets, free and clear of any mortgage, lien, pledge, claim, right, security interest, encumbrance or other adverse interest of any kind or nature; provided, that to the extent that any of the Purchased Assets are subject to any mortgage, lien, pledge, claim, right, security interest, encumbrance or any other adverse interest, Buyer may make any payments necessary to remove such adverse interest, and any such payment shall be a charge against the Purchase Price to be paid pursuant to Paragraph 3 above, except for those liabilities assumed hereunder by Buyer.

The execution of this Agreement and the performance of the covenants herein contemplated do not result in the creation of any lien, charge or encumbrance upon any of the Purchased Assets pursuant to any indenture, agreement, contract or other instrument to which Seller is bound or by which the Purchased Assets may be affected. All of the Purchased Assets and the rights and obligations described in Schedule 1.3 (Assigned Contracts/Leases) and Schedule 2.1 (Assumed

Liabilities) are transferable without the prior consent of any third party or in the event such consent is required, Seller has obtained such consent prior to or on the date hereof. No person or entity other than Seller owns or has the right to acquire any interest in the Purchased Assets.

4.5 Condition of Assets. All furniture, machinery, equipment, inventory, supplies and other tangible property comprising the Purchased Assets are being conveyed in an "as-is, where-is" condition although Seller agrees to pass-through any manufacturer's warranties associated with those Purchased Assets.

4.6 Insurance Coverage. Seller presently maintains liability, casualty, property loss, and other insurance coverage with respect to the operations of Seller and the Purchased Assets in such amounts, of such kinds and with such insurance carriers as appropriate for the Purchased Assets for the past five years.

4.7 Litigation. There are no actions, suits, legal or administrative proceedings or governmental investigations pending or, to Seller's knowledge, threatened against or affecting Seller, or with respect to the Purchased Assets, nor are there any judgments, decrees, orders, rulings, writs or injunctions specifically referring to Seller or any shareholders or employees of Seller which may materially adversely affect the Seller or the Purchased Assets or relate in any way to the transactions contemplated by this Agreement.

4.8 No Defaults. There is no default under nor has any event occurred which, with the lapse of time or action by a third party, would constitute a default under, and no penalty has been incurred under, any instrument binding upon, or other agreement or obligation of, Seller, which relates to the Purchased Assets. All agreements to be assumed by Buyer pursuant to Section 1.3 (Assignment and Contract Rights) and Schedule 2.1 (Assumed Liabilities) hereof are in full force and effect, without default, and are enforceable in accordance with their terms.

4.9. Compliance with Regulations. The business of Seller has been conducted in compliance with all applicable federal, state and local governmental laws, rules and regulations. Seller has not received any notice of any violation or claim of violation of any governmental laws, rules or regulations or any moratorium, ban or similar restriction on the operations of Seller or the Purchased Assets including, without limitation, those relating to environmental, occupational health and hazardous waste, nor do there exist any facts which would provide a basis for such claims of violation. All personal property taxes with respect to the Purchased Assets have been paid in full. There are no special assessments against the Purchased Assets nor are any such assessments contemplated.

4.10 Contracts. Seller has furnished Buyer true and complete copies of any and all leases, contracts, commitments and arrangements entered into by or on behalf of Seller. Seller does not know of any default or alleged default or non-performance of any obligation under and with respect to such contracts and agreements which has not heretofore been cured.

4.11 Fees and Commissions. Other than a real estate broker for the sublease referenced in Section 1.9, Seller has not agreed to pay or become liable to pay any broker's, finder's or originator's fees or commissions by reason of services alleged to have been rendered for or at the instance of it in connection with this Agreement and the transaction contemplated hereby.

4.12 Material Adverse Changes. From November 1, 2002 to the date hereof: (a) there has been no change in the assets, property or business of Seller, which would have a material adverse effect on the Purchased Assets or the nature of the Assumed Liabilities or the operations of Seller on behalf of Buyer or the Purchased Assets; (b) there has not been, other than in the ordinary course of business, any disposition of any property or other asset (whether tangible or intangible) utilized in connection with the operations of Seller on behalf of Buyer; (c) there has not been any transfer of any Purchased Assets from the Seller to any corporations, partnerships, joint ventures or other business entities affiliated with Seller.

4.13 Retention of Retained Business Records. Prior to the destruction of any business records which deal with matters pertaining to Buyer prior to the Closing Date and which are not transferred to Buyer pursuant to this Agreement, Seller will advise Buyer, in writing, of such intended destruction. If, within thirty (30) days after such notice, Buyer notifies Seller that Buyer wishes to have such records preserved, Seller will deliver such records to Buyer, at Buyer's expense.

5. Deliveries at Closing.

5.1 Seller's Deliveries. On or before the closing date, Seller shall deliver to Buyer (a) duly executed Assignment of Contracts/Leases required by Section 1.3, the Bill of Sale required by Section 5, and other instruments of conveyance sufficient to transfer and vest in Buyer good and marketable title to all of the Purchased Assets, free and clear of any mortgage, lien, pledge, claim, right, security interest, encumbrance or other adverse interest of any kind or nature, except those liabilities specifically assumed by Buyer pursuant to Section 2.1 hereof, together with any consents, permits and approvals that may be required of any third parties and specifically, the Termination Statements of any and all UCC-1 Financing Statements related to any of the Purchased Assets; (b) certificates executed by a duly authorized executive officer of Seller to the effect that all warranties and representations of Seller contained in this Agreement are true and correct at, and as of, the Closing Date and all conditions precedent to the obligations of Buyer to consummate the transactions contemplated herein have been fulfilled by Seller; (c) all consents to the assignment of any contracts or other agreements which require such consents prior to sale, assignment or other transfer of such contracts or other agreements; and— (d) certified copies, dated as of Closing, of the resolutions of Seller's board of directors, approving and authorizing this Agreement and the transactions contemplated herein and (e) the sublease set forth in Schedule 1.1.9 (Sublease) executed by Seller and the Landlord, as that term is defined in that sublease.

5.2 Buyer's Deliveries. On the closing date, Buyer shall deliver to Seller: (a) cash in the amount of Five Hundred Thousand (\$500,000.00) Dollars and (b) the Promissory Note for the remainder of the Purchase Price required pursuant to Section 3.1 (Promissory Note) of this Agreement.

6. **Cooperation.** Seller and Buyer shall fully cooperate with each other in taking any and all reasonable actions necessary to obtain any required consents, approvals and licenses necessary to consummate the transactions contemplated by this Agreement.

7. **Applicable Law.** This Agreement shall be governed, interpreted, construed and enforced in accordance with the laws of the State of Michigan without regard to that state's conflicts of laws provisions. Venue for any dispute regarding this Agreement shall be in Wayne County, Michigan.

8. **Notice.** Any notice or other document required or permitted to be delivered to the Parties pursuant to this Agreement shall be deemed delivered when in writing and delivered personally, or two days after being sent by certified or registered mail, addressed as follows:

If to Buyer:

OmniCare Health Plan
1155 Brewery Park Blvd. Ste. 250
Detroit, MI 48207

If to Seller:

United American Healthcare Corporation
300 River Place, Suite 4700
Detroit, MI 48207

Each Party shall advise the other Party in writing of a change in address for notices hereunder.

9. **Indemnification by Seller.** Seller agrees to indemnify and hold harmless Buyer and its respective successors and assigns against any and all loss, injury, liability, claim, damage or expense (including, without limitation, reasonable attorneys' fees) and amounts paid in settlement of claims, incurred or sustained by Buyer, resulting from any of the following: (a) any claim or liability arising out of Seller's ownership, use, sale or operation of the Purchased Assets on or before the Effective Date; (b) any claim or liability arising out of any breach by Seller of the confidential information of Buyer or its membership, including health information; (c) any claim or liability arising out of or resulting from Seller's breach of any warranty or representation or of Seller under this Agreement; (d) any claim or liability arising out of any breach or failure to perform by Seller of any of its obligations under this Agreement; and (e) any claim or liability arising out of the obligations or liabilities and commitments of Seller not expressly assumed by Buyer pursuant to the terms of this Agreement. The parties acknowledge that the provisions of this Section 9 serve as a material inducement to Buyer to execute this Agreement and any related agreements.

9.1 **Indemnification by Buyer.** Buyer agrees to indemnify and hold harmless Seller for any claim or liability arising out of any breach or failure to perform by Buyer of any of its obligations under this Agreement.

10. **Confidentiality.** The parties to this Agreement hereby agree to maintain the confidentiality of this Agreement, all of the provisions hereof and all of the transactions contemplated hereby, and they shall not disclose any of such matters to any third person or entity, except that these matters may be disclosed (i) as may be required in connection with audits conducted by third party payors, or court order or subject to Buyer's Rehabilitation processor as otherwise required by the Securities Exchange Commission or applicable law, or (ii) to the Buyer's or Seller's professional advisors who have a duty of confidentiality to the party seeking disclosure.

11. **Enforceability and Severability.** If any term, covenant or condition of this Agreement or the application thereof to any entity or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term, covenant or condition to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, covenant or condition of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

12. **Entire Agreement.** This Agreement, the Schedules and the Exhibits attached hereto contain the entire agreement by and among the parties hereto with respect to the transactions contemplated herein, and there are no representation, warranties, understandings or agreements other than those expressly set forth herein. Further, this Agreement supersedes all prior negotiations and oral and written understandings with respect to the subject matter hereof. Unless otherwise specified in this Agreement, this Agreement may not be modified, altered, terminated or discharged in any manner except by an instrument in writing signed on or subsequent to the date hereof by representatives of the parties thereto, authorized in the manner set forth herein.

13. **Costs and Expenses.** Seller and Buyer will each pay its own costs and expenses in connection with the negotiation, preparation, execution and delivery of this Agreement and the transactions contemplated herein.

14. **Waiver.** Neither the failure nor any delay on the part of any party hereto in exercising any right, power or remedy hereunder shall operate as a waiver thereof, or of any other right, power or remedy; nor shall any single or partial exercise of any right, power or remedy preclude any further or other exercise thereof, or the exercise of any other right, power or remedy. No waiver of any provision of this Agreement shall be effective unless specifically made in writing and duly signed by the Party to be bound thereby.

15. **Assignment.** This Agreement may not be assigned by Seller or Buyer, provided, however, this Agreement may be assigned by Buyer to a successor in interest, an affiliate or a third party purchaser of substantially all of the assets of Buyer without the prior written consent of the Seller.

IN WITNESS WHEREOF, the Parties hereto, intending to be legally bound, have executed or caused this Agreement to be executed by their duly authorized officers.

OMNICARE HEALTH PLAN

By: _____

Its: _____

**UNITED AMERICAN HEALTHCARE
CORPORATION**

By: _____

Its: _____

LIST OF SCHEDULES

Schedule 1.1.1 (Hard Asset Listing)

Schedule 1.1.2 (Leased Equipment)

Schedule 1.1.5 (Software Programs)

Schedule 1.1.7 (Telephone Numbers)

Schedule 1.3 (Assigned Contracts/Leases)

Schedule 1.3A (Assignment of Contracts and Leases)

Schedule 1.4 (Excluded Assets)

Schedule 1.9 (Sublease)

Schedule 2.1 (Assumed Liabilities)

Schedule 3 (Allocation of Purchase Price)

Schedule 3.1 (Promissory Note)

Schedule 5 (Bill of Sale)

SCHEDULE 1.1.1 (HARD ASSET LISTING)

SCHEDULE 1.1.2 (LEASED EQUIPMENT)

Description	Lessor	Lease Payment	Payment Period	Lease Term	Expiration Date
Postage Machine	Pitney Bowes				
	Credit Corporation	\$2,241.90	quarterly	51 months	06/10/05
PA System and Equipment	Muzak	\$ 248.40	monthly	5 years, consecutive renewals	12/31/04

SCHEDULE 1.1.5 (SOFTWARE PROGRAMS)

<u>Software Description</u>	<u># of Licenses</u>
Acrobat Suite	1
Pagemaker	1
Performance Now	250
Symposium	60
Imaging Processing System Software including:	
IPD	85
FileNet	85
RRI	85

SCHEDULE 1.1.7 (TELEPHONE NUMBERS/CIRCUITS)

<u>Toll Free</u>	<u>Ring To</u>	<u>Department</u>	<u>Carrier</u>	<u>Fax Area</u>	<u>Fax Nos.</u>	<u>Carrier</u>
8002919121	3133934590	Customer Care	Qwest	Executive Office	393-7942	SBC/Ameritech
8003366664	3133934533	Pharmacy Services	Qwest	Information Technology	393-4795	SBC/Ameritech
8003783253	3133934892	Hearing Impaired	Qwest	Finance	393-4743	SBC/Ameritech
8003803642		No Service		Contract Administration	259-1368	SBC/Ameritech
8004771987	3133930128	Careline	Qwest	Customer Care	393-8036	SBC/Ameritech
8004776664	3133934590	Customer Care	Qwest	Medicaid Operations	393-8527	SBC/Ameritech
8004780188		No Service		Claims	393-2588	SBC/Ameritech
8005753642	3132593642	OmniVision	Qwest	Office Service	393-7944	SBC/Ameritech
8007019527	3133932382	Transportation Line	Qwest	Marketing	393-4902	SBC/Ameritech
8009254550	3133938344	Marketing	Qwest	Medical Management	393-4560	SBC/Ameritech
8009554578	3133934585	Medical Services	Qwest	Children's Choice	393-8035	SBC/Ameritech
8772580166		No Service				
8886409855	3133933717	Provider Inquiry	SBC			

All Local Service is through SBC/Ameritech

259-4000 Switchboard Main Number

<u>3 ISDN PRI (Prime)</u>	<u>SBC/Ameritech</u>	<u>NEW</u>
<u>1 AT&T T1</u>		
<u>Disconnected</u>	<u>05/02 KRR AT&T</u>	
<u>10 T1's</u>	<u>Active</u>	<u>Attached Hardcopy (ID's)</u>

Approx. 133 Centrex Lines & Approx. 210

DID's

Need Audit & Tone &

Tag

SCHEDULE 1.1.7 (TELEPHONE NUMBERS/CIRCUITS-CONTINUED)

Circuit Type	Description
ISDN PRI	PIPE: 101 T1ZF DTRTMIPWHO2 DTRTMIRVDCO B
ISDN PRI	
ISDN PRI	
QWEST T1	HCGS353289 1144-1147
TROY P TO P T1	DTRTMIPWH02
ATT T1	DHEC377878 AMERITECH HCGS328483
SPRINT T1	8349095 AMERITECH HCGR689391.001
litel comm-dsl	HCGS353116
1000 Town Center;1155 Brew. PK.	SFLDMIBVW01 to DTRTMIPWH02
Bill #:313 s60-3308	
att comm	HCGS357955
445 STATE;1155 Brew. PK.	DTRTMIBAW30 to DTRTMIPWH01
Bill # 313 c88-0173	
litel comm-dsl	HCGS353651
1000 Town Center;1155 Brew. PK.	SFLDMIBVH07 to DTRTMIPWH02
	NOT RUNNING
	NOT DEFINED
	HCGS303294

SCHEDULE 1.3 (ASSIGNED CONTRACTS/LEASES)

Vendor	Description
1. Envoy (Web MD)	Claims -Encounter Service
2. SBC	Contract # 56023277 Maintenance agreement/on-site technician
3. Image One	Service Agreement for laser printers
4. Erlich Fire Protection	Fire Alarm System for the computer room
5. National Customer Eng.	Maintenance Agreement for line printer
6. Purchase Power	Postage
7. Pitney Bowes Credit Corporation	Postage machine
8. Muzak	PA Music
9. Ameritech	Maintenance Contract
10. Geo Access	Geocoder & Geonetworks
11. Any and all agreements related to the Image Processing System, including but not limited to:	
A. Services and Software and Hardware Purchase Agreement between UAHC and Image Process Design Inc. ("IPD") dated July 30, 1999.	
B. License Agreement for IPD and FileNET Software between UAHC and Image Process Design Inc. dated July 30, 1999.	
C. ClaimWorks Software License Agreement between UAHC and Recognition Research, Inc. dated July 30, 1999.	
D. Software Maintenance Agreements for IPD and FileNet Software between UAHC and Image Process Design Inc. dated July 30, 1999.	
E. ClaimWorks Maintenance Agreement between UAHC and Recognition Research, Inc. dated July 30, 1999.	
F. Master Agreement Terms and Conditions and Software Service Schedule between UAHC and FileNET.	
G. Change Control Forms between UAHC and IPD dated 1/18/2000.	
H. Upgrades and licenses related to third party software including but not limited to, the June 12, 2002 upgrades to SQL, IPD, FileNet, RRI, and Solution Suite	

SCHEDULE 1.3C (ASSIGNMENT OF CONTRACTS AND LEASES)

ASSIGNMENT OF CONTRACTS AND LEASES

For good and valuable consideration and in accordance with the terms and conditions of the Purchase Agreement by and between **United American Healthcare Corporation**, a Michigan corporation (the "Seller") and **OmniCare Health Plan**, a Michigan nonprofit corporation ("Buyer"), with an effective date of November 1, 2002 (the "Purchase Agreement"), Seller hereby assigns and transfers to Buyer all of the following Contract Rights:

1. **Contracts Rights.** Seller hereby assigns and transfers to Buyer all of the Seller's right, title and interest in and to the agreements, contracts and leases set forth on Schedule 1.3 (Assigned Contracts/Leases) of the Purchase Agreement and made a part hereof (the "Contracts"). The Buyer hereby accepts such transfer and assignment to it by Seller and agrees to assume, observe, perform and discharge all of the obligations, terms, covenants and conditions of the Seller arising on or after November 1, 2002 with respect to the Contracts.

2. **Attorney in Fact.** Seller hereby constitutes and appoints Buyer, its successors and assigns, its true and lawful attorney to demand and receive from time to time any and all the Contracts hereby transferred, conveyed, assigned, and delivered; to institute and prosecute any and all proceedings to collect or enforce any claim, right, or title of any kind in or to the rights and properties transferred, conveyed, assigned and delivered; and to defend or compromise any and all actions, suits, or proceedings with respect to said Contracts.

3. **Representations.**

3.1 Seller hereby unconditionally sells and assigns to Buyer, all of the right, title, and interest of Seller in and to all warranties and guarantees pertinent or related to any and all of the Assigned Contracts/Leases and the Purchased Assets. Buyer shall have all rights of Seller under the Contracts so transferred and assigned hereby.

3.2 Seller represents and warrants that: (a) each of the Contracts is valid and unmodified except as otherwise indicated on Schedule 1.3 (Assigned Contracts/Leases), and in full force and effect as of the Effective Date; (b) as of the Effective Date there is no default under any Contract, and no event has occurred and is continuing which, with the lapse of time or the giving of notice or both, would constitute an event of default under any of the Contracts; (c) Seller has full right and authority to assign the Contracts, and that Seller has not previously sold, assigned, transferred, or pledged any of the Contracts; and (d) that Seller has given Buyer true and complete copies of each of the Contracts prior to the date hereof.

3.3 Except as set forth above, Seller hereby represents and warrants that Seller has not executed any prior sale or assignment of all or any portion of the Contracts, nor has Seller performed any acts or executed any other instrument that might prevent Buyer from benefiting

from the Contracts or that might prevent Buyer from operating under any of the terms and conditions of this Assignment of Contracts, or that would limit Buyer in such operation.

4. **Further Assurances.** Seller covenants that it will execute and deliver all such further transfers, assignments, and conveyances necessary to confirm to Buyer the Contracts as transferred to Buyer (its successor or assigns) shall require.

5. **Definitions.** Unless otherwise defined in this Assignment, the terms used herein shall have the same meanings as in the Purchase Agreement.

IN WITNESS WHEREOF, Seller has executed this Assignment effective as of the 1st day of November, 2002.

United American Healthcare Corporation

Dated: _____

By: _____

Its: _____

SCHEDULE 1.4 (EXCLUDED ASSETS)

Description	Model	Serial #
Office Equipment		
3 Laser Printers	HP Laserjet	USGZ122645
3 Laser Printers	HP Laserjet 4	USCB242367
3 Laser Printers	HP Laserjet 4	JPBK035446
1 MICR Printer	MICR 512 Plus	JPKH015973
Dictaphone	2750 Voice Processor	555191
Copier	Xerox 5328	0DG092197
Executive Office Fax	Brother Intellifax 4750	U56460M1J836790
Software		
Quark Express	N/A	N/A
ADP	N/A	N/A
Microsoft desktop operating system products	N/A	N/A
Super Scout	N/A	N/A
BackUp Exec	N/A	N/A
Microsoft SQL Server 7.0	N/A	N/A
Platinum	N/A	N/A
eBackOffice	N/A	N/A
FRx Financial Report Writer	N/A	N/A
Track-IT	N/A	N/A
Hardware		
Desktop computer	Dell GX-1	UW29F
Desktop computer	Dell GX-1	ORDKZ
Desktop computer	Dell GX-110	4Z8F40B
Desktop computer	Dell GX-150	H1KL511
Desktop computer	Dell GX-110	D6QJ401
Monitor	Dell M770 17"	1780RD-6NSH-49
Monitor	Dell 19"	59119-D5R5G-49
Monitor	View Sonic e790 19"	304000904626
Monitor	View Sonic e790 19"	30400900344
Monitor	View Sonic e790 19"	304002400357
Platinum Server	Compaq ML370R	D026DKJ1K407
Monitor	Dell M770	1780RD828T-59
Cabling, wiring and surge protectors for each unit	N/A	N/A
Other		
UAHC wall logos affixed in lobby area	N/A	N/A

SCHEDULE 2.1 (ASSUMED LIABILITIES)

Vendor	Item Description	Period Covered	Amount	Frequency
Filenet Corporation	Scanner maintenance agreement	07/01/02-06/30/03	\$74,677.08	annual
IPD	Scanner maintenance agreement	8/12/02-8/11/03	\$19,440.00	annual
RRI	Software Maintenance Agreement	5/1/02-4/30/03	\$44,500.00	annual
Pitney Bowes Corporation	Postage Machine	3/10/05-6/10/05	\$2,241.90	monthly
Muzak	PA Music & Maintenance	Thru 9/30/07	\$1,077.00	quarterly
Muzak	PA Music, Equipment, Mkt. on hold	Thru 12/31/04	\$248.40	monthly
Image One	Printers	1/27/02-1/26/03	\$7,000	annual
WebMD	Electronic Claims	9/19/2000-9/18/2003	\$0.35/\$0.60	per claim
Erlich Protection Systems	Fire Alarm System for Computer room	10/20/95-10/19/05	\$303 .00	quarterly
National Custom Engineering	Maintenance for Computer Line Printer	6/1/02-5/31/03	\$343 .00	monthly
Ameritech	Maintenance	Month to Month	\$2,255.00	monthly
Geo Access	Geocoder & Geonetworks	9/11/02-9/10/03	\$4,234.00	annual

SCHEDULE 1.9 (SUBLEASE)

SCHEDULE 3 (ALLOCATION OF PURCHASE PRICE)

The Purchase Price is Eight Hundred Thousand (\$~~800~~750,000.00) Dollars which shall be paid according to the following: Buyer shall pay Seller ~~Four~~Five Hundred ~~Fifty~~ Thousand (\$~~450~~0,000.00) Dollars in cash on the date of closing, then the remaining amount of Three Hundred Thousand (\$300,000.00) Dollars shall be paid pursuant to the terms of the Promissory Note attached as Exhibit 3.1.

Allocation of Purchase Price

Class III. \$
Class IV. \$

SCHEDULE 3.1 (PROMISSORY NOTE)

PROMISSORY NOTE

\$300,000

United American Healthcare Corporation
Date: November 1, 2002

The undersigned, OmniCare Health Plan (hereinafter "Maker"), promises to pay to United American Healthcare Corporation, a Michigan Corporation (hereinafter "Holder"), the principal sum of Three Hundred Thousand Dollars and 00/100 (\$300,000.00) in U.S. currency plus annual interest thereon at the rate of 4.75%. Principal and interest under this Note shall be paid in two equal installments with the first payment due on July 1, 2003 and the second and final payment due on the November 1, 2003 so that the entire balance of principal and interest has been paid in full.

Each payment upon this Note shall be made at Creditor's address (set forth above) or any other place that Holder of this Note directs in writing. If default occurs in the payment of any installment of principal owing by Maker to Creditor, and if the default continues for ten (10) days after the Holder of this Note gives Maker written notice, then the entire sum of principal and interest calculated at a default rate of 10% shall, at the option of the Holder, become immediately due and payable, upon notice by Holder to Maker. This Note shall be governed by and interpreted according to the laws of the state of Michigan.

Dated: _____

"MAKER"

By: _____

Its: Deputy Rehabilitator

SCHEDULE 5 (BILL OF SALE)

BILL OF SALE

FOR GOOD AND VALUABLE CONSIDERATION, the receipt of which is hereby acknowledged, United American Healthcare Corporation, a Michigan corporation ("Seller") hereby sells, assigns, transfers, negotiates, conveys and delivers to OmniCare Health Plan ("Buyer"), effective November 1, 2002, good and marketable title to all of the Purchased Assets, free and clear of any mortgage, lien, pledge, claim, right, security interest, encumbrance or other adverse interest of any kind or nature, as further described in the Asset Purchase Agreement dated November 1, 2002, between Seller and Buyer ("Asset Purchase Agreement"), relating to OmniCare Health Plan operations located at 1155 Brewery Blvd., Suite 250 and 200, Detroit, MI 48207.

This Bill of Sale is executed and delivered on the date hereof pursuant and in all respect subject to, the Asset Purchase Agreement.

This Bill of Sale shall be binding on Seller and Seller's successors and assigns and shall inure to the benefit of Buyer and Buyer's successors and assigns, subject to any limitations thereon set forth in the Asset Purchase Agreement.

To the extent any terms and conditions of this Bill of Sale are in any way inconsistent with or in conflict with any term, condition or provision of the Asset Purchase Agreement, the Asset Purchase Agreement shall govern and control.

IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be duly executed by its duly authorized agent effective as of the 1st day of November 2002.

"SELLER"

UNITED AMERICAN HEALTHCARE CORPORATION

By: _____

Its: _____

To Be
inserted As

(HAKU HODEI HISHINGU)

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Jan-86		2,931.25			COMPUTER HARDWARE
Oct-86		1,045.00			OFFICE EQUIPMENT
Oct-86		2,370.00			FAX MACHINE
Oct-86		5,130.00			FAX MACHINE
Mar-87		4,503.00			COMPUTER SOFTWARE
Apr-87		5,200.01			COMPUTER SOFTWARE
Feb-88		4,129.84			COMPUTER HARDWARE
Jan-88		12,625.30			COPIER
Mar-88		915.32			COMPUTER HARDWARE
Aug-88		16,034.00			COMPUTER HARDWARE
Sep-88		794.88			COMPUTER HARDWARE
Oct-88		35,622.40			COMPUTER HARDWARE
Jan-89		7,311.20			COMPUTER HARDWARE
Mar-89		2,612.08			PRINTER
Mar-89		2,612.07			PRINTER
Apr-89		8,133.73			
May-89		980.00			
Jul-89		5,364.32			OFFICE EQUIPMENT
Jul-89		4,852.00			
Aug-89		10,088.40			
Nov-89		4,561.79			COMPUTER HARDWARE
Nov-89		2,889.02			PRINTER
Dec-89		16,630.75			COMPUTER HARDWARE
Jan-90		2,789.68			
Jan-90		1,254.24			PRINTER
Jan-90		1,254.24			PRINTER
Jan-90		1,254.24			PRINTER
Jan-90		1,254.24			PRINTER
Jan-90		1,254.24			PRINTER
Feb-90		23,500.00			
May-90		10,400.00			COMPUTER HARDWARE
May-90		2,808.00			FAX MACHINE
May-90		2,808.00			FAX MACHINE
Jun-90		22,209.03			COMPUTER HARDWARE
Jun-90		15,680.34			AUTOMOBILE
Jun-90		595,600.00			COMPUTER HARDWARE
Jun-90		62,600.00			COMPUTER HARDWARE
Oct-90		2,705.91			COMPUTER HARDWARE
Oct-90		2,825.25			COMPUTER HARDWARE
Nov-90		1,060.80			OFFICE EQUIPMENT
Dec-90		19,532.52			COMPUTER HARDWARE
Apr-91		1,060.80			OFFICE EQUIPMENT
Jun-91		11,470.00			PHONE SYSTEM
Jun-91		18,720.00			COMPUTER HARDWARE
Jul-91		15,340.00			PRINTER
Jul-91		15,295.22			COMPUTER HARDWARE
Oct-91		237,135.72			COMPUTER HARDWARE
Jan-92		19,312.80			COMPUTER HARDWARE
Feb-92		177,878.05			PHONES
Mar-92		2,672.80			COMPUTER HARDWARE
Mar-92		28,721.76			COMPUTER HARDWARE
Apr-92		47,282.38			COMPUTER HARDWARE
Jun-92		204,743.50			COMPUTER HARDWARE
Jun-92		110,909.49			COMPUTER HARDWARE
Jun-92		55,004.65			COMPUTER HARDWARE
Jun-92		18,148.77			COMPUTER HARDWARE
Jun-92		30,237.87			COMPUTER HARDWARE
Jun-92		94,144.47			COMPUTER HARDWARE
Jun-92		14,060.80			
Jul-92		4,788.89			PHONES
Jul-92		22,888.56			SPEAKERS
Jul-92		30,000.00			COMPUTER HARDWARE
Jul-92		3,351.86			COMPUTER HARDWARE
Oct-92		7,523.26			COMPUTER HARDWARE
Oct-92		9,785.40			COMPUTER HARDWARE
Nov-92		9,444.93			COMPUTER HARDWARE
Nov-92		5,573.88			COMPUTER HARDWARE
Dec-92	VARITEC	50,571.51			PHONES
Dec-92		9,534.65			COMPUTER HARDWARE
Jan-93		22,947.10			COMPUTER HARDWARE
Feb-93		15,289.58			COMPUTER HARDWARE
Mar-93		42,370.02			COMPUTER HARDWARE
Mar-93		7,871.08			COMPUTER HARDWARE
Apr-93		71,728.30			COMPUTER HARDWARE
May-93		45,361.17			COMPUTER HARDWARE
Jun-93		46,117.03			COMPUTER HARDWARE
Jul-93		34,185.50			COMPUTER HARDWARE
Jul-93		105,668.59			COMPUTER HARDWARE
Aug-93		712.46			COMPUTER HARDWARE
Aug-93	MI BELL	7,485.01			PHONES
Aug-93		5,240.56			COMPUTER HARDWARE
Aug-93		26,221.52			COMPUTER HARDWARE

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Aug-93		1,959.36			COMPUTER HARDWARE
Aug-93		7,758.40			COMPUTER HARDWARE
Aug-93		808.00			COMPUTER HARDWARE
Sep-93		27,733.78			COMPUTER HARDWARE
Oct-93		8,868.67			COMPUTER HARDWARE
Nov-93		19,819.58			COMPUTER HARDWARE
Dec-93		65,463.12			COMPUTER HARDWARE
Jan-94		72,944.32			COMPUTER HARDWARE
Feb-94		145,082.78			COMPUTER HARDWARE
Mar-94		3,828.48			COMPUTER HARDWARE
Mar-94		5,720.82			COMPUTER HARDWARE
Mar-94		32,686.02			COMPUTER HARDWARE
Mar-94		35,562.78			COMPUTER HARDWARE
Apr-94		39,947.04			COMPUTER HARDWARE
May-94		55,273.29			COMPUTER HARDWARE
Jun-94		1,856.49			DISASTER RECOVERY HARDWARE
Jun-94		29,281.01			COMPUTER HARDWARE
Jun-94		6,367.25			
Jun-94		5,893.84			
Jun-94		81,585.04			
Jun-94		9,156.09			
Jun-94		19,731.30			
Jun-94		7,428.24			
Jun-94		10,118.16			
Jun-94		2,113.40			COMPUTER HARDWARE
Jul-94	Suntel	7,165.00			COMPUTER HARDWARE
Jul-94	Suntel	7,925.00			
Jul-94	Suntel	5,273.00			
Jul-94	Suntel	1,802.00			
Jul-94	Suntel	824.00			
Jul-94	Suntel	5,279.00			COMPUTER SOFTWARE
Jul-94	Suntel	106.00			COMPUTER SOFTWARE
Jul-94	Suntel	1,717.00			COMPUTER SOFTWARE
Jul-94	Suntel	1,691.00			COMPUTER SOFTWARE
Jul-94	Suntel	2,108.00			COMPUTER SOFTWARE
Jul-94	Suntel	1,823.00			
Jul-94	Suntel	359.00			
Jul-94	Suntel	1,691.00			
Jul-94	Lead Gp	1,049.40			COMPUTER HARDWARE
Jul-94	Inf Sys Res	2,679.87			COMPUTER HARDWARE
Jul-94	Inf Sys Res	2,690.47			COMPUTER HARDWARE
Jul-94	Inf Sys Res	2,691.63			COMPUTER HARDWARE
Jul-94	Inf Sys Res	2,689.71			COMPUTER HARDWARE
Jul-94	Inf Sys Res	2,690.57			COMPUTER HARDWARE
Jul-94	Inf Sys Res	2,697.14			COMPUTER HARDWARE
Aug-94	Inf Sys Res	12,171.88			PRINTER
Aug-94	Gupta	386.78			COMPUTER SOFTWARE
Aug-94	Young Supply	2,046.00			ICE MACHINE
Aug-94	Supply Tech	1,829.98			PHONES
Aug-94	Inf Sys Res	2,718.97			COMPUTER HARDWARE
Sep-94	Colfam Assoc	6,095.00			COPIER
Sep-94	Gupta Corp	3,465.00			COMPUTER SOFTWARE
Sep-94	Inf Sys Res	8,068.42			COMPUTER HARDWARE
Sep-94	Inf Sys Res	2,481.51			COMPUTER HARDWARE
Sep-94	Inf Sys Res	2,461.51			COMPUTER HARDWARE
Sep-94	Inf Sys Res	837.81			COMPUTER HARDWARE
Sep-94	Inf Sys Res	17,804.04			COMPUTER HARDWARE
Sep-94					COMPUTER HARDWARE
Sep-94	Inf Sys Res	638.04			COMPUTER HARDWARE
Sep-94	Inf Sys Res	4,848.60			COMPUTER HARDWARE
Sep-94	Inf Sys Res	5,180.00			COMPUTER HARDWARE
Oct-94	Supply Tech	5,857.35			PHONE SYSTEM
Oct-94	XccelleNet	14,374.66			COMPUTER SOFTWARE
Oct-94	Inf Sys Res	1,071.47			PRINTER
Oct-94	Inf Sys Res	5,809.75			COMPUTER HARDWARE
Oct-94	Inf Sys Res	2,059.81			COMPUTER HARDWARE
Oct-94	Inf Sys Res	5,727.68			COMPUTER HARDWARE
Oct-94	Inf Sys Res	8,319.08			COMPUTER HARDWARE
Oct-94	Inf Sys Res	2,300.22			
Oct-94	Inf Sys Res	1,952.80			COMPUTER HARDWARE
Oct-94	Inf Sys Res	2,461.52			COMPUTER HARDWARE
Oct-94	Inf Sys Res	2,525.12			COMPUTER HARDWARE
Oct-94	Inf Sys Res	7,575.36			COMPUTER HARDWARE
Oct-94					
Oct-94	Laser Master	1,433.00			
Nov-94	Mi Bus Syst	1,303.80			OFFICE EQUIPMENT
Nov-94	Entre Comp	4,835.38			COMPUTER HARDWARE
Nov-94	Supply Tech	3,380.14			

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Nov-94	Supply Tech	5,857.35			
Nov-94	Inf Syst Res	1,783.57			COMPUTER HARDWARE
Nov-94	Inf Syst Res	7,017.84			COMPUTER HARDWARE
Nov-94	Inf Syst Res	2,525.12			COMPUTER HARDWARE
Nov-94	Inf Syst Res	3,677.20			COMPUTER HARDWARE
Nov-94	Inf Syst Res	2,612.11			COMPUTER HARDWARE
Nov-94	Suntel	1,641.67			
Nov-94	Inf Syst Res	1,872.12			COMPUTER SOFTWARE
Dec-94	Suntel Serv	1,641.67			
Dec-94	Ameritec	10,485.47			PHONE SYSTEM
Dec-94	Ameritec	33,680.38			PHONE SYSTEM
Dec-94	Entre	555.44			PHONE SYSTEM
Dec-94	Entre	614.80			COMPUTER SOFTWARE
Dec-94	Supply Tech	5,510.40			PHONE SYSTEM
Dec-94	Supply Tech	1,966.45			PHONE SYSTEM
Dec-94	Supply Tech	9,003.49			PHONES
Dec-94	Supply Tech	1,404.60			
Dec-94	Telacorp Pro	2,517.43			
Dec-94	Inf Syst Res	2,103.49			
Dec-94	Inf Syst Res	2,525.12			COMPUTER HARDWARE
Dec-94	Inf Syst Res	1,711.22			COMPUTER HARDWARE
Dec-94	Inf Syst Res	2,470.00			COMPUTER HARDWARE
Dec-94	Inf Syst Res	2,470.00			COMPUTER HARDWARE
Dec-94	Inf Syst Res	790.26			COMPUTER HARDWARE
Dec-94	Inf Syst Res	1,030.65			COMPUTER SOFTWARE
Dec-94	Inf Syst Res	5,507.28			COMPUTER HARDWARE
Dec-94	Inf Syst Res	2,390.50			COMPUTER HARDWARE
Dec-94	Inf Syst Res	5,177.62			COMPUTER HARDWARE
Dec-94	Inf Syst Res	2,390.50			COMPUTER HARDWARE
Dec-94	Inf Syst Res	2,091.33			COMPUTER HARDWARE
Dec-94	Inf Syst Res	3,975.04			COMPUTER HARDWARE
Dec-94	Inf Syst Res	4,780.90			COMPUTER HARDWARE
Dec-94	Inf Syst Res	4,780.90			COMPUTER HARDWARE
Dec-94	GeoDermx	55,553.84			COMPUTER HARDWARE
Dec-94	Entre	2,006.30			COMPUTER HARDWARE
Dec-94	Entre	1,358.66			COMPUTER HARDWARE
Dec-94	Inf Syst Res	20,974.36			COMPUTER HARDWARE
Dec-94	Inf Syst Res	5,873.92			COMPUTER HARDWARE
Jan-95	Suntel	98,908.39			COMPUTER HARDWARE
Jan-95	Entre	998.40			
Jan-95	Sunmicro	4,017.40			COMPUTER HARDWARE
Jan-95	Varitec	29,575.00			COMPUTER HARDWARE
Jan-95	Suntel	8,290.19			COMPUTER HARDWARE
Jan-95	SunMicro	183,389.54			COMPUTER HARDWARE
Feb-95	Jonart	1,107.70			COMPUTER HARDWARE
Feb-95	Entre	10,597.60			COMPUTER HARDWARE
Feb-95	Inf Sys	18,433.82			COMPUTER HARDWARE
Feb-95	Cellular One	6,167.01			PHONES
Mar-95	Entre	21,308.66			COMPUTER HARDWARE
Mar-95	Info systems	1,135.04			COMPUTER HARDWARE
Mar-95	Prospective	17,969.95			COMPUTER HARDWARE
Mar-95	Segue	20,570.00			COMPUTER HARDWARE
Mar-95	Suntel	765.78			COMPUTER HARDWARE
Mar-95	Software	1,517.23			COMPUTER HARDWARE
Mar-95	K. Point	5,487.50			COMPUTER HARDWARE
Apr-95	Westwood	3,850.00			COMPUTER HARDWARE
Apr-95	Entre	24,488.12			COMPUTER HARDWARE
Apr-95	Blue Sky	345.00			COMPUTER HARDWARE
Apr-95	Macauley	841.85			COMPUTER HARDWARE
Apr-95	Info Systems	8,993.62			COMPUTER HARDWARE
Apr-95	Moore Business	1,303.80			COMPUTER HARDWARE
May-95	Entre	18,375.10			COMPUTER HARDWARE
May-95	Supply Tech	1,209.40			COMPUTER HARDWARE
May-95	Info Systems	41,662.98			COMPUTER HARDWARE
May-95	Gateway	4,770.00			COMPUTER HARDWARE
May-95	Apple Computer	205.00			COMPUTER HARDWARE
May-95	Pactron Integ	114.25			COMPUTER HARDWARE
May-95	Software Spectrum	874.37			COMPUTER HARDWARE
May-95	Colfam	4,250.60			COMPUTER HARDWARE
Jul-95	Entre	750.00			COMPUTER HARDWARE
Jul-95	Entre	10.00			COMPUTER HARDWARE
Jul-95	Entre	158.00			COMPUTER HARDWARE
Jul-95	Entre	86.88			COMPUTER HARDWARE
Jul-95	Entre	1,004.88			COMPUTER HARDWARE
Jul-95	Info Systems	3,840.00			COMPUTER HARDWARE
Jul-95	Info Systems	898.00			COMPUTER HARDWARE
Jul-95	Info Systems	478.00			COMPUTER HARDWARE
Jul-95	Info Systems	160.00			COMPUTER HARDWARE
Jul-95	Info Systems	814.00			COMPUTER SOFTWARE
Jul-95	Info Systems	443.76			COMPUTER SOFTWARE

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DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Jul-95 Info Systems		1,920.00			COMPUTER HARDWARE
Jul-95 Info Systems		349.00			COMPUTER HARDWARE
Jul-95 Info Systems		83.00			COMPUTER HARDWARE
Jul-95 Info Systems		178.12			COMPUTER HARDWARE
Jul-95 Info Systems		25.09			COMPUTER HARDWARE
Jul-95 Info Systems		<u>8,994.97</u>			COMPUTER HARDWARE
Jul-95 Info Systems		3,840.00			COMPUTER HARDWARE
Jul-95 Info Systems		680.00			COMPUTER HARDWARE
Jul-95 Info Systems		814.00			COMPUTER HARDWARE
Jul-95 Info Systems		166.00			COMPUTER HARDWARE
Jul-95 Info Systems		478.00			COMPUTER HARDWARE
Jul-95 Info Systems		442.68			COMPUTER HARDWARE
Jul-95 Info Systems		1,920.00			COMPUTER HARDWARE
Jul-95 Info Systems		340.00			COMPUTER HARDWARE
Jul-95 Info Systems		407.00			COMPUTER SOFTWARE
Jul-95 Info Systems		239.00			COMPUTER HARDWARE
Jul-95 Info Systems		212.36			COMPUTER HARDWARE
Jul-95 Info Systems		<u>9,539.04</u>			COMPUTER HARDWARE
Jul-95 Entre		3,840.00			COMPUTER HARDWARE
Jul-95 Entre		688.00			COMPUTER HARDWARE
Jul-95 Entre		478.00			COMPUTER HARDWARE
Jul-95 Entre		814.00			COMPUTER SOFTWARE
Jul-95 Entre		289.00			COMPUTER HARDWARE
Jul-95 Entre		166.00			COMPUTER HARDWARE
Jul-95 Entre		1,920.00			COMPUTER HARDWARE
Jul-95 Entre		349.00			COMPUTER HARDWARE
Jul-95 Entre		407.00			COMPUTER HARDWARE
Jul-95 Entre		83.00			COMPUTER SOFTWARE
Jul-95 Entre		542.64			COMPUTER HARDWARE
Jul-95 Entre		<u>9,586.64</u>			
Jul-95 Info Systems		2,295.00			COMPUTER HARDWARE
Jul-95 Info Systems		12,943.00			COMPUTER HARDWARE
Jul-95 Info Systems		2,800.00			COMPUTER HARDWARE
Jul-95 Info Systems		624.00			COMPUTER HARDWARE
Jul-95 Info Systems		1,832.00			COMPUTER HARDWARE
Jul-95 Info Systems		1,916.64			COMPUTER HARDWARE
Jul-95 Info Systems		<u>22,410.64</u>			COMPUTER HARDWARE
Jul-95 Newcourt Fin'l		<u>199,665.00</u>			COMPUTER HARDWARE
Jul-95 Supply Tech		<u>563.01</u>			COMPUTER HARDWARE
Jul-95 Supply Tech		1,550.00			
Jul-95 Supply Tech		3,915.00			
Jul-95 Supply Tech		402.94			
Jul-95 Supply Tech		<u>5,867.94</u>			
Aug-95 Varitec		5,810.00			PHONE SYSTEM
Aug-95 Varitec		84.09			PHONE SYSTEM
Aug-95 Varitec		<u>5,894.09</u>			PHONE SYSTEM
Aug-95 Entre		1,920.00			COMPUTER HARDWARE
Aug-95 Entre		349.00			COMPUTER HARDWARE
Aug-95 Entre		239.00			COMPUTER HARDWARE
Aug-95 Entre		407.00			COMPUTER SOFTWARE
Aug-95 Entre		83.00			COMPUTER HARDWARE
Aug-95 Entre		135.00			COMPUTER HARDWARE
Aug-95 Entre		89.00			COMPUTER HARDWARE
Aug-95 Entre		193.32			COMPUTER HARDWARE
Aug-95 Entre		181.26			COMPUTER HARDWARE
Aug-95 Entre		<u>3,596.58</u>			COMPUTER HARDWARE
Aug-95 Entre		<u>12,535.58</u>			COMPUTER HARDWARE
Aug-95 Entre		5,715.00			COMPUTER HARDWARE
Aug-95 Entre		478.00			COMPUTER HARDWARE
Aug-95 Entre		166.00			COMPUTER HARDWARE
Aug-95 Entre		814.00			COMPUTER SOFTWARE
Aug-95 Entre		1,047.00			COMPUTER HARDWARE
Aug-95 Entre		493.20			COMPUTER HARDWARE
Aug-95 Entre		<u>8,713.20</u>			COMPUTER HARDWARE
Aug-95 Suntel		<u>1,207.51</u>			COMPUTER HARDWARE
Aug-95 Info System		1,559.00			COMPUTER HARDWARE
Aug-95 Info System		340.00			COMPUTER HARDWARE
Aug-95 Info System		83.00			COMPUTER HARDWARE

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Aug-95	Info System	407.00			COMPUTER SOFTWARE
Aug-95	Info System	239.00			COMPUTER HARDWARE
Aug-95	Info System	3,118.00			COMPUTER HARDWARE
Aug-95	Info System	768.00			COMPUTER HARDWARE
Aug-95	Info System	407.00			COMPUTER SOFTWARE
Aug-95	Info System	739.54			COMPUTER HARDWARE
Aug-95	Info System	7,848.54			COMPUTER HARDWARE
Sep-95	Kevin Thelsen	842.34			COMPUTER SOFTWARE
Sep-95	Teleservices	2,067.00			PHONE SYSTEM
Sep-95	Info Systems	740.00			COMPUTER HARDWARE
Sep-95	Info Systems	2,580.00			COMPUTER HARDWARE
Sep-95	Info Systems	383.00			COMPUTER HARDWARE
Sep-95	Info Systems	3,863.00			COMPUTER HARDWARE
Sep-95	Info Systems	370.00			COMPUTER HARDWARE
Sep-95	Info Systems	87.20			COMPUTER HARDWARE
Sep-95	Info Systems	457.20			COMPUTER HARDWARE
Sep-95	Lincoln Office	1,058.40			
Sep-95	Lincoln Office	25.00			
Sep-95	Lincoln Office	63.50			
Sep-95	Lincoln Office	1,146.90			
Sep-95	Info Systems	83.36			COMPUTER HARDWARE
Sep-95	Info Systems	222.00			COMPUTER HARDWARE
Sep-95	Info Systems	428.00			COMPUTER HARDWARE
Sep-95	Info Systems	6.00			COMPUTER HARDWARE
Sep-95	Info Systems	115.38			COMPUTER HARDWARE
Sep-95	Info Systems	771.38			COMPUTER HARDWARE
Sep-95	Call One	166.00			
Sep-95	Call One	140.00			
Sep-95	Call One	869.00			
Sep-95	Call One	148.00			
Sep-95	Call One	7.32			
Sep-95	Call One	1,320.32			
Sep-95	Entre	4,701.00			COMPUTER HARDWARE
Sep-95	Entre	1,628.00			COMPUTER SOFTWARE
Sep-95	Entre	1,670.50			COMPUTER HARDWARE
Sep-95	Entre	473.97			COMPUTER HARDWARE
Sep-95	Entre	8,373.47			COMPUTER HARDWARE
Oct-95	Microtest	395.00			
Oct-95	Info System	1,458.00			COMPUTER HARDWARE
Oct-95	Info System	811.00			COMPUTER HARDWARE
Oct-95	Info System	309.14			COMPUTER HARDWARE
Oct-95	Info System	2,378.14			COMPUTER HARDWARE
Oct-95	Entre Computer	598.00			COMPUTER HARDWARE
Oct-95	Entre Computer	195.00			COMPUTER HARDWARE
Oct-95	Entre Computer	42.00			COMPUTER HARDWARE
Oct-95	Entre Computer	315.00			COMPUTER HARDWARE
Oct-95	Entre Computer	89.00			COMPUTER HARDWARE
Oct-95	Entre Computer	1,219.00			COMPUTER HARDWARE
Oct-95	Info System	2,049.00			COMPUTER HARDWARE
Oct-95	Info System	239.00			COMPUTER HARDWARE
Oct-95	Info System	83.00			COMPUTER HARDWARE
Oct-95	Info System	407.00			COMPUTER HARDWARE
Oct-95	Info System	291.68			COMPUTER HARDWARE
Oct-95	Info System	3,069.88			COMPUTER HARDWARE
Oct-95	Info System	1,567.00			COMPUTER HARDWARE
Oct-95	Info System	340.00			COMPUTER HARDWARE
Oct-95	Info System	228.42			COMPUTER HARDWARE
Oct-95	Info System	2,135.42			COMPUTER HARDWARE
Oct-95	Entre Computer	2,325.00			COMPUTER HARDWARE
Oct-95	Entre Computer	83.00			COMPUTER HARDWARE
Oct-95	Entre Computer	407.00			COMPUTER SOFTWARE
Oct-95	Entre Computer	749.00			COMPUTER HARDWARE
Oct-95	Entre Computer	611.14			COMPUTER HARDWARE
Oct-95	Entre Computer	4,175.34			COMPUTER HARDWARE
Oct-95	Info Systems	2,410.00			COMPUTER HARDWARE

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Oct-95	Info Systems	4,875.00			COMPUTER HARDWARE
Oct-95	Info Systems	<u>532.10</u>			COMPUTER HARDWARE
Oct-95	Info Systems	<u>7,817.10</u>			COMPUTER HARDWARE
Oct-95	Supply Tech., Inc.	1,100.00			COMPUTER HARDWARE
Oct-95	Supply Tech., Inc.	<u>77.93</u>			COMPUTER HARDWARE
Oct-95	Supply Tech., Inc.	<u>1,177.93</u>			COMPUTER HARDWARE
Oct-95	Info Systems	845.00			COMPUTER HARDWARE
Oct-95	Info Systems	974.00			COMPUTER HARDWARE
Oct-95	Info Systems	2,197.00			COMPUTER HARDWARE
Oct-95	Info Systems	5,769.00			COMPUTER HARDWARE
Oct-95	Info Systems	500.00			COMPUTER HARDWARE
Oct-95	Info Systems	2,296.00			COMPUTER HARDWARE
Oct-95	Info Systems	75.00			COMPUTER HARDWARE
Oct-95	Info Systems	8,240.00			COMPUTER HARDWARE
Oct-95	Info Systems	584.00			COMPUTER HARDWARE
Oct-95	Info Systems	299.00			COMPUTER HARDWARE
Oct-95	Info Systems	230.00			COMPUTER HARDWARE
Oct-95	Info Systems	63.00			COMPUTER HARDWARE
Oct-95	Info Systems	<u>1,837.32</u>			COMPUTER HARDWARE
Oct-95	Info Systems	<u>21,709.32</u>			COMPUTER HARDWARE
Nov-95	Business Objects	195.30			
Nov-95	Business Objects	611.63			
Nov-95	Business Objects	3,495.00			
Nov-95	Business Objects	1,116.00			
Nov-95	Business Objects	<u>325.08</u>			
Nov-95	Business Objects	<u>5,743.01</u>			
Nov-95	Jonart Industries	<u>779.10</u>			PRINTER
Nov-95	Entre Computer	1,765.00			COMPUTER HARDWARE
Nov-95	Entre Computer	346.00			COMPUTER HARDWARE
Nov-95	Entre Computer	407.00			COMPUTER SOFTWARE
Nov-95	Entre Computer	750.00			COMPUTER HARDWARE
Nov-95	Entre Computer	83.00			COMPUTER HARDWARE
Nov-95	Entre Computer	<u>201.06</u>			COMPUTER HARDWARE
Nov-95	Entre Computer	<u>3,552.06</u>			COMPUTER HARDWARE
Nov-95	Info Systems	153.00			COMPUTER HARDWARE
Nov-95	Info Systems	3,625.00			COMPUTER HARDWARE
Nov-95	Info Systems	269.00			COMPUTER HARDWARE
Nov-95	Info Systems	<u>391.82</u>			COMPUTER HARDWARE
Nov-95	Info Systems	<u>4,338.82</u>			COMPUTER HARDWARE
Dec-95	Info Systems	2,011.00			COMPUTER HARDWARE
Dec-95	Info Systems	407.00			COMPUTER SOFTWARE
Dec-95	Info Systems	239.00			
Dec-95	Info Systems	346.00			COMPUTER HARDWARE
Dec-95	Info Systems	83.00			COMPUTER HARDWARE
Dec-95	Info Systems	<u>224.16</u>			COMPUTER HARDWARE
Dec-95	Info Systems	<u>3,310.16</u>			COMPUTER HARDWARE
Dec-95	Entre	5,115.00			COMPUTER HARDWARE
Dec-95	Entre	499.00			COMPUTER HARDWARE
Dec-95	Entre	355.00			COMPUTER HARDWARE
Dec-95	Entre	407.00			COMPUTER SOFTWARE
Dec-95	Entre	125.00			COMPUTER HARDWARE
Dec-95	Entre	125.00			COMPUTER HARDWARE
Dec-95	Entre	<u>397.56</u>			COMPUTER HARDWARE
Dec-95	Entre	<u>7,023.56</u>			COMPUTER HARDWARE
Dec-95	Info systems	6,033.00			COMPUTER HARDWARE
Dec-95	Info systems	1,038.00			COMPUTER HARDWARE
Dec-95	Info systems	1,221.00			COMPUTER SOFTWARE
Dec-95	Info systems	478.00			COMPUTER HARDWARE
Dec-95	Info systems	439.00			COMPUTER SOFTWARE
Dec-95	Info systems	1,405.00			COMPUTER HARDWARE
Dec-95	Info systems	<u>215.00</u>			COMPUTER HARDWARE
Dec-95	Info systems	<u>10,829.00</u>			COMPUTER HARDWARE
Dec-95	Entrex Info	257.00			COMPUTER HARDWARE
Dec-95	Entrex Info	748.00			COMPUTER HARDWARE
Dec-95	Entrex Info	2,647.00			COMPUTER HARDWARE
Dec-95	Entrex Info	668.00			COMPUTER HARDWARE
Dec-95	Entrex Info	226.00			COMPUTER HARDWARE
Dec-95	Entrex Info	96.00			COMPUTER SOFTWARE
Dec-95	Entrex Info	80.00			COMPUTER HARDWARE
Dec-95	Entrex Info	20.00			COMPUTER HARDWARE
Dec-95	Entrex Info	20.00			COMPUTER SOFTWARE

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Dec-95	Entrex Info	357.36			COMPUTER HARDWARE
Dec-95	Entrex Info	6,015.36			COMPUTER HARDWARE
Jan-96	Supply Tech	790.00			
Jan-96	Supply Tech	1,395.00			
Jan-96	Supply Tech	1,085.00			
Jan-96	Supply Tech	1,085.00			
Jan-96	Supply Tech	349.88			
Jan-96	Supply Tech	4,704.88			
Jan-96	Suntel Services	7,986.11			
Jan-96	Entre	10,230.00			COMPUTER HARDWARE
Jan-96	Entre	710.00			COMPUTER HARDWARE
Jan-96	Entre	814.00			COMPUTER SOFTWARE
Jan-96	Entre	250.00			COMPUTER HARDWARE
Jan-96	Entre	250.00			COMPUTER HARDWARE
Jan-96	Entre	8,044.00			COMPUTER HARDWARE
Jan-96	Entre	1,600.00			COMPUTER SOFTWARE
Jan-96	Entre	1,376.00			COMPUTER HARDWARE
Jan-96	Entre	789.00			COMPUTER HARDWARE
Jan-96	Entre	998.00			COMPUTER HARDWARE
Jan-96	Entre	5,015.00			COMPUTER HARDWARE
Jan-96	Entre	1,015.80			COMPUTER HARDWARE
Jan-96	Entre	1,499.46			COMPUTER HARDWARE
Jan-96	Entre	32,491.26			COMPUTER HARDWARE
Jan-96	Colfam	3,142.90			COPIER
Jan-96	Colfam	82.00			COPIER
Jan-96	Colfam	2,085.00			FAX
Jan-96	Colfam	318.59			COPIER
Jan-96	Colfam	5,628.49			COPIER
Jan-96	Info Systems	5,769.00			COMPUTER HARDWARE
Jan-96	Info Systems	2,197.00			COMPUTER HARDWARE
Jan-96	Info Systems	752.96			COMPUTER HARDWARE
Jan-96	Info Systems	8,044.00			COMPUTER HARDWARE
Jan-96	Info Systems	1,628.00			COMPUTER SOFTWARE
Jan-96	Info Systems	956.00			COMPUTER HARDWARE
Jan-96	Info Systems	1,384.00			COMPUTER HARDWARE
Jan-96	Info Systems	184.00			COMPUTER HARDWARE
Jan-96	Info Systems	346.00			COMPUTER HARDWARE
Jan-96	Info Systems	1,127.52			COMPUTER HARDWARE
Jan-96	Info Systems	22,388.48			COMPUTER HARDWARE
Feb-96	Info Systems	2,011.00			COMPUTER HARDWARE
Feb-96	Info Systems	7,310.00			COMPUTER HARDWARE
Feb-96	Info Systems	780.48			COMPUTER HARDWARE
Feb-96	Info Systems	10,101.48			COMPUTER HARDWARE
Feb-96	Entre	2,011.00			COMPUTER HARDWARE
Feb-96	Entre	407.00			COMPUTER SOFTWARE
Feb-96	Entre	239.00			COMPUTER HARDWARE
Feb-96	Entre	346.00			COMPUTER HARDWARE
Feb-96	Entre	2,011.00			COMPUTER HARDWARE
Feb-96	Entre	346.00			COMPUTER HARDWARE
Feb-96	Entre	239.00			COMPUTER HARDWARE
Feb-96	Entre	407.00			COMPUTER SOFTWARE
Feb-96	Entre	6,000.00			COMPUTER HARDWARE
Feb-96	Entre	850.00			COMPUTER HARDWARE
Feb-96	Entre	6,992.00			COMPUTER HARDWARE
Feb-96	Entre	830.52			COMPUTER HARDWARE
Feb-96	Entre	27.00			COMPUTER HARDWARE
Feb-96	Entre	20,705.52			COMPUTER HARDWARE
Mar-96	Jonart Ind.	2,810.00			COMPUTER HARDWARE
Mar-96	Jonart Ind.	899.95			COMPUTER HARDWARE
Mar-96	Jonart Ind.	3,746.00			COMPUTER HARDWARE
Mar-96	Jonart Ind.	7,455.95			COMPUTER HARDWARE
Mar-96	Info Systems	346.00			COMPUTER HARDWARE
Mar-96	Info Systems	407.00			COMPUTER SOFTWARE
Mar-96	Info Systems	239.00			COMPUTER HARDWARE
Mar-96	Info Systems	305.18			COMPUTER HARDWARE
Mar-96	Info Systems	1,297.18			COMPUTER HARDWARE
Mar-96	Suntel	5,894.43			
Mar-96	Varitec	17,918.00			PHONE SYSTEM
Mar-96	Entre Computer	25,831.00			COMPUTER HARDWARE

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Apr-96	Call One, Inc.	700.00			
Apr-96	Information systems	2,550.00			
Apr-96	Information systems	250.00			COMPUTER HARDWARE
Apr-96	Information systems	168.00			COMPUTER HARDWARE
Apr-96	Information systems	2,968.00			COMPUTER HARDWARE
May-96	Information systems	2,550.00			COMPUTER HARDWARE
May-96	Information systems	239.00			COMPUTER HARDWARE
May-96	Information systems	2,390.00			COMPUTER HARDWARE
May-96	Information systems	659.00			PRINTER
May-96	Information systems	2,550.00			COMPUTER HARDWARE
May-96	Information systems	239.00			COMPUTER HARDWARE
May-96	Information systems	1,194.62			COMPUTER HARDWARE
May-96	Information systems	10,021.62			COMPUTER HARDWARE
May-96	Ryan Diagnostics	250.00			
May-96	Ryan Diagnostics	990.00			
May-96	Ryan Diagnostics	35.00			
May-96	Ryan Diagnostics	1,275.00			
May-96	Tiecorp Products	550.00			
May-96	Tiecorp Products	33.00			
May-96	Tiecorp Products	583.00			
Jun-96	Information Systems	275.00			PRINTER
Jun-96	Information Systems	3,169.00			COMPUTER HARDWARE
Jun-96	Information Systems	279.00			COMPUTER HARDWARE
Jun-96	Information Systems	179.00			COMPUTER HARDWARE
Jun-96	Information Systems	234.12			COMPUTER HARDWARE
Jun-96	Information Systems	5,999.00			
Jun-96	Information Systems	2,049.00			
Jun-96	Information Systems	482.88			
Jun-96	Information Systems	643.00			COMPUTER HARDWARE
Jun-96	Information Systems	831.00			
Jun-96	Information Systems	303.00			COMPUTER HARDWARE
Jun-96	Information Systems	225.00			COMPUTER HARDWARE
Jun-96	Information Systems	154.00			COMPUTER HARDWARE
Jun-96	Information Systems	85.00			COMPUTER HARDWARE
Jun-96	Information Systems	2,675.00			
Jun-96	Information Systems	294.96			
Jun-96	Information Systems	17,877.96	0.00		
Jun-96	Entre Computer Ce	6,150.30			COMPUTER HARDWARE
Jun-96	Entre Computer Ce	903.00			COMPUTER HARDWARE
Jun-96	Entre Computer Ce	838.00			COMPUTER HARDWARE
Jun-96	Entre Computer Ce	92.46			COMPUTER HARDWARE
Jun-96	Entre Computer Ce	7,783.76	0.00		COMPUTER HARDWARE
Jun-96	Shore Microsystem	995.00			COMPUTER HARDWARE
Jun-96	Shore Microsystem	9.25			COMPUTER HARDWARE
Jun-96	Shore Microsystem	1,004.25	0.00		COMPUTER HARDWARE
Jun-96	Sun Express	2,250.00			COMPUTER HARDWARE
Jun-96	Sun Express	75.00			COMPUTER HARDWARE
Jun-96	Sun Express	32,400.00			COMPUTER HARDWARE
Jun-96	Sun Express	9,600.00			COMPUTER HARDWARE
Jun-96	Sun Express	9,600.00			COMPUTER HARDWARE
Jun-96	Sun Express	32,400.00			COMPUTER HARDWARE
Jun-96	Sun Express	960.00			COMPUTER HARDWARE
Jun-96	Sun Express	6,978.11			COMPUTER HARDWARE
Jun-96	Sun Express	122,343.11	0.00		COMPUTER HARDWARE
Jul-96	Colfam	2,085.00			FAX
Jul-96	Colfam	125.10			FAX
Jul-96	Colfam	2,210.10	0.00		FAX
Jul-96	Dakota Imaging	96,141.25	0.00		COMPUTER HARDWARE
Aug-96	Intel Corporation	2,500.00	0.00		COMPUTER HARDWARE
Aug-96	First solutions	18,314.68	0.00		COMPUTER HARDWARE
Aug-96	Information systems	7,462.40	0.00		
Sep-96	Sun express	600.00			TAPES
Sep-96	Sun express	450.00			TAPES
Sep-96	Sun express	63.00			TAPES
Sep-96	Sun express	1,113.00	0.00		TAPES
Sep-96	Dakota Imaging	17,242.50	0.00		
Sep-96	ABC WAREHOUSE	173.00			APPLIANCES
Sep-96	ABC WAREHOUSE	599.00			APPLIANCES
Sep-96	ABC WAREHOUSE	389.00			APPLIANCES

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Sep-96	ABC WAREHOUSE	105.76			APPLIANCES
Sep-96	ABC WAREHOUSE	(1.00)			APPLIANCES
Sep-96	ABC WAREHOUSE	<u>1,265.76</u>	<u>0.00</u>		APPLIANCES
Nov-96	JONART INDUSTRIES	279.00			COMPUTER HARDWARE
Nov-96	JONART INDUSTRIES	1,484.00			COMPUTER HARDWARE
Nov-96	JONART INDUSTRIES	147.78			COMPUTER HARDWARE
Nov-96	JONART INDUSTRIES	<u>1,910.78</u>	<u>0.00</u>		COMPUTER HARDWARE
Nov-96	ENTREX INFO SYSTEMS	3,290.00			COMPUTER HARDWARE
Nov-96	ENTREX INFO SYSTEMS	308.85			COMPUTER HARDWARE
Nov-96	ENTREX INFO SYSTEMS	<u>3,598.85</u>	<u>0.00</u>		COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,997.00			PRINTER
Nov-96	INFO SYSTEM RESOUR	5,799.00			PRINTER
Nov-96	INFO SYSTEM RESOUR	5,278.00			PRINTER
Nov-96	INFO SYSTEM RESOUR	1,840.00			PRINTER
Nov-96	INFO SYSTEM RESOUR	558.00			PRINTER
Nov-96	INFO SYSTEM RESOUR	78.00			PRINTER
Nov-96	INFO SYSTEM RESOUR	9,449.00			
Nov-96	INFO SYSTEM RESOUR	178.00			
Nov-96	INFO SYSTEM RESOUR	12,579.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	3,985.00			COMPUTER SOFTWARE
Nov-96	INFO SYSTEM RESOUR	2,129.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,679.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,109.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,822.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	369.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	13,842.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	2,028.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,482.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,680.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	12,579.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	370.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	3,985.00			COMPUTER SOFTWARE
Nov-96	INFO SYSTEM RESOUR	88.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	4,497.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	1,822.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	177.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	229.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	155.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	88.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	800.00			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	8,199.14			COMPUTER HARDWARE
Nov-96	INFO SYSTEM RESOUR	<u>100,868.14</u>	<u>0.00</u>		COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	8,650.00			COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	656.54			COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	<u>9,306.54</u>	<u>0.00</u>		COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	36,468.00			COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	2,980.08			COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	<u>39,448.08</u>	<u>0.00</u>		COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	665.00			COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	685.00			COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	250.00			COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	141.59			COMPUTER HARDWARE
Dec-96	ENTREX INFO SYSTEMS	<u>1,741.59</u>	<u>0.00</u>		COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	11,370.00			COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	792.00			COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	1,500.00			COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	1,269.72			COMPUTER HARDWARE
Dec-96	INFO SYSTEMS	<u>14,931.72</u>	<u>0.00</u>		COMPUTER HARDWARE
Dec-96	ENTEX INFORMATION	1,895.00			COMPUTER HARDWARE
Dec-96	ENTEX INFORMATION	132.00			COMPUTER HARDWARE
Dec-96	ENTEX INFORMATION	99.75			COMPUTER HARDWARE
Dec-96	ENTEX INFORMATION	<u>2,126.75</u>	<u>0.00</u>		COMPUTER HARDWARE
Jan-97	ENTEX INFORMATION SVCS	\$ 1,915.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	ENTEX INFORMATION SVCS	\$ 185.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	ENTEX INFORMATION SVCS	\$ 181.18		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	ENTEX INFORMATION SVCS	<u>\$ 2,281.18</u>	<u>\$ -</u>	PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	SUN EXPRESS	\$ 905.00		SUN SERVER	COMPUTER HARDWARE
Jan-97	SUN EXPRESS	\$ 657.00		SUN SERVER	COMPUTER HARDWARE
Jan-97	SUN EXPRESS	\$ 4,891.00		SUN SERVER	COMPUTER HARDWARE
Jan-97	SUN EXPRESS	\$ 988.00		SUN SERVER	COMPUTER HARDWARE
Jan-97	SUN EXPRESS	\$ 448.48		SUN SERVER	COMPUTER HARDWARE
Jan-97	SUN EXPRESS	<u>\$ 7,887.48</u>	<u>\$ -</u>	SUN SERVER	COMPUTER HARDWARE
Jan-97	SUN MICROSYSTEMS	\$ 222,207.00		SUN SERVER	COMPUTER SYSTEM
Jan-97	SUN MICROSYSTEMS	\$ 13,788.42		SUN SERVER	COMPUTER SYSTEM
Jan-97	SUN MICROSYSTEMS	<u>\$ 235,995.42</u>	<u>\$ -</u>	SUN SERVER	COMPUTER SYSTEM
Jan-97	SUN MICROSYSTEMS (AM EXP)	<u>\$ 1,875.00</u>	<u>\$ -</u>	COMPUTER HARDWARE	COMPUTER HARDWARE

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Jan-97	INFORMATION SYSTEMS	\$ 4,788.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	INFORMATION SYSTEMS	\$ 280.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	INFORMATION SYSTEMS	\$ 460.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	INFORMATION SYSTEMS	\$ 8.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	INFORMATION SYSTEMS	\$ 502.16		PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-97	INFORMATION SYSTEMS	\$ 8,038.16	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 1,549.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 740.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 129.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 175.00		PERIPHERAL	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 275.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 2,868.00	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 1,632.00		PERIPHERAL	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 167.92		PERIPHERAL	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 1,799.92	\$ -	PERIPHERAL	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 1,555.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 117.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 165.32		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	INFORMATION SYSTEMS	\$ 1,837.32	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	LINCOLN OFFICE SUPPLY	\$ 323.64		CABINET	CABINET
Feb-97	LINCOLN OFFICE SUPPLY	\$ 19.42		CABINET	CABINET
Feb-97	LINCOLN OFFICE SUPPLY	\$ 343.06	\$ -	CABINET	CABINET
Feb-97	SUN EXPRESS	\$ 7,087.50		PERIPHERAL	COMPUTER HARDWARE
Feb-97	SUN EXPRESS	\$ 425.25		PERIPHERAL	COMPUTER HARDWARE
Feb-97	SUN EXPRESS	\$ 7,512.75	\$ -	PERIPHERAL	COMPUTER HARDWARE
Feb-97	DESIGN ORIGINS	\$ 9,536.82	\$ -	OFFICE EQUIPMENT	OFFICE EQUIPMENT
Feb-97	DESIGN ORIGINS	\$ 2,026.00	\$ -	OFFICE EQUIPMENT	OFFICE EQUIPMENT
Feb-97	DESIGN ORIGINS	\$ 4,951.00	\$ -	OFFICE EQUIPMENT	OFFICE EQUIPMENT
Feb-97	DESIGN ORIGINS	\$ 22,262.58	\$ -	OFFICE EQUIPMENT	OFFICE EQUIPMENT
Feb-97	ENTEX INFORMATION SVCS	\$ 1,549.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	ENTEX INFORMATION SVCS	\$ 740.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	ENTEX INFORMATION SVCS	\$ 129.00		PERIPHERAL	COMPUTER HARDWARE
Feb-97	ENTEX INFORMATION SVCS	\$ 175.00		PERIPHERAL	COMPUTER HARDWARE
Feb-97	ENTEX INFORMATION SVCS	\$ 251.13		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	ENTEX INFORMATION SVCS	\$ 2,844.13	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-97	SUN MICROSYSTEMS	\$ 810.00		PERIPHERAL	COMPUTER SYSTEM
Feb-97	SUN MICROSYSTEMS	\$ 657.00		PERIPHERAL	COMPUTER SYSTEM
Feb-97	SUN MICROSYSTEMS	\$ 4,380.00		PERIPHERAL	COMPUTER SYSTEM
Feb-97	SUN MICROSYSTEMS	\$ 885.00		PERIPHERAL	COMPUTER SYSTEM
Feb-97	SUN MICROSYSTEMS	\$ 443.92		PERIPHERAL	COMPUTER SYSTEM
Feb-97	SUN MICROSYSTEMS	\$ 7,176.92	\$ -	PERIPHERAL	COMPUTER SYSTEM
Mar-97	SUPPLY TECH., INC	\$ 900.00	\$ -	MAINTENANCE AGREEMENT	MAINTENANCE AGREEMENT
Mar-97	ENTEX INFORMATION SVCS	\$ 3,700.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 254.99		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 3,954.99	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 740.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 387.00		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 525.00		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 243.31		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 1,895.31	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 10,885.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 1,170.00		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 260.00		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 925.41		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 13,240.41	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 1,496.00		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 112.63		PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 1,608.63	\$ -	PERIPHERAL	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 3,790.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 470.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 309.60		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	ENTEX INFORMATION SVCS	\$ 4,569.60	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-97	COLFAM ASSOCIATES	\$ 3,995.00		COPIER	COPIER
Mar-97	COLFAM ASSOCIATES	\$ 239.70		COPIER	COPIER
Mar-97	COLFAM ASSOCIATES	\$ 4,234.70	\$ -	COPIER	COPIER
Mar-97	SEGUE SOFTWARE	\$ 1,575.00		SOFTWARE	SOFTWARE
Mar-97	SEGUE SOFTWARE	\$ 2,100.00		SOFTWARE	SOFTWARE

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Mar-97	SEGUE SOFTWARE	\$ 3,675.00	\$ -	SOFTWARE	
Apr-97	INFORMATION SYSTEMS	\$ 5,230.00		PRINTER	PRINTER
Apr-97	INFORMATION SYSTEMS	\$ 574.00		PRINTER	PRINTER
Apr-97	INFORMATION SYSTEMS	\$ 698.24		PRINTER	PRINTER
Apr-97	INFORMATION SYSTEMS	\$ 6,502.24	\$ -	PRINTER	PRINTER
Apr-97	INFORMATION SYSTEMS	\$ 1,316.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 100.00		PERIPHERAL	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 88.00		PERIPHERAL	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 740.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 244.84		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 2,488.64	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 2,089.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 230.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 199.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 236.08		PERSONAL COMPUTER	COMPUTER HARDWARE
		\$ 2,754.08	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 1,549.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 92.94		PERSONAL COMPUTER	COMPUTER HARDWARE
		\$ 1,641.94	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 2,620.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 680.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 200.00		PERIPHERAL	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 212.00		PERIPHERAL	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 107.00		PERIPHERAL	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 372.00		MODEM	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 250.00		PERIPHERAL	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 160.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	INFORMATION SYSTEMS	\$ 4,601.00	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	ENTEX INFORMATION SVCS	\$ 4,647.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	ENTEX INFORMATION SVCS	\$ 350.72		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	ENTEX INFORMATION SVCS	\$ 4,997.72	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	GATEWAY 2000	\$ 3,387.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	GATEWAY 2000	\$ 640.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	GATEWAY 2000	\$ 95.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-97	GATEWAY 2000	\$ 4,122.00	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 1,056.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 83.81		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 1,139.81	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 2,464.00		PERIPHERAL	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 176.21		PERIPHERAL	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 2,640.21	\$ -	PERIPHERAL	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 1,313.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 109.44		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 1,422.44	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 675.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 100.00		PERIPHERAL	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 600.00		SOFTWARE	COMPUTER SOFTWARE
May-97	ENTEX INFORMATION SVCS	\$ 88.00		PERIPHERAL	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 135.11		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 1,498.11	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 2,720.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 300.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 412.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 1,600.00		SOFTWARE	COMPUTER SOFTWARE
May-97	ENTEX INFORMATION SVCS	\$ 430.11		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	ENTEX INFORMATION SVCS	\$ 5,362.11	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	SUN EXPRESS	\$ 2,550.00		DISPOSABLE	TAPES
May-97	SUN EXPRESS	\$ 163.00		DISPOSABLE	TAPES
May-97	SUN EXPRESS	\$ 2,703.00	\$ -	DISPOSABLE	TAPES
May-97	SUN EXPRESS	\$ 3,240.00		PERIPHERAL	COMPUTER HARDWARE
May-97	SUN EXPRESS	\$ 300.00		PERIPHERAL	COMPUTER HARDWARE
May-97	SUN EXPRESS	\$ 212.40		PERIPHERAL	COMPUTER HARDWARE
May-97	SUN EXPRESS	\$ 3,762.40	\$ -	PERIPHERAL	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 88.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 100.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 230.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 1,316.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 179.04		PERSONAL COMPUTER	COMPUTER HARDWARE
		\$ 1,913.04	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 460.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 530.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 1,065.00		PERSONAL COMPUTER	COMPUTER HARDWARE

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
May-97	INFORMATION SYSTEMS	\$ 258.30		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 2,313.30	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 3,939.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 300.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 262.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	INFORMATION SYSTEMS	\$ 449.46		PERSONAL COMPUTER	COMPUTER HARDWARE
		\$ 4,940.46	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
May-97	DICTAPHONE	\$ 860.00		DICTAPHONE	DICTAPHONE
May-97	DICTAPHONE	\$ 65.00		DICTAPHONE	DICTAPHONE
May-97	DICTAPHONE	\$ 45.00		DICTAPHONE	DICTAPHONE
May-97	DICTAPHONE	\$ 9.50		DICTAPHONE	DICTAPHONE
May-97	DICTAPHONE	\$ 979.50	\$ -	DICTAPHONE	DICTAPHONE
Jun-97	New Court Addition	20,661.30	-		
Jun-97	GATEWAY 2000	\$ 2,856.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jun-97	GATEWAY 2000	\$ 455.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jun-97	GATEWAY 2000	\$ 95.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jun-97	GATEWAY 2000	\$ 3,406.00	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 376.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 84.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 322.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 760.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 200.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 100.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 60.00		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 162.61		PERIPHERAL	COMPUTER HARDWARE
Jun-97	ENTEX INFORMATION SVCS	\$ 2,054.61	\$ -	PERIPHERAL	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 176.00		PERIPHERAL	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 26.01		PERIPHERAL	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 202.01	\$ -	PERIPHERAL	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 6,825.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 478.98		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 7,303.98	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 817.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 67.97		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	ENTEX INFORMATION SVCS	\$ 684.97	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	CITY ANIMATION	\$ 11,224.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 810.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 3,165.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 2,452.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 530.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 91.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 323.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 224.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 555.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 6,324.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 2,989.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 5,998.00		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 66.63		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 2,081.10		AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	CITY ANIMATION	\$ 36,831.73	\$ -	AUDIO/VISUAL EQUIP.	AUDIO/VISUAL EQUIP.
Jul-97	INFORMATION SYSTEMS	\$ 100.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 84.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 634.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 1,139.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 212.42		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 2,169.42	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 1,449.00		PRINTER	EQUIPMENT
Jul-97	INFORMATION SYSTEMS	\$ 121.94		PRINTER	EQUIPMENT
Jul-97	INFORMATION SYSTEMS	\$ 1,570.94	\$ -	PRINTER	EQUIPMENT
Jul-97	INFORMATION SYSTEMS	\$ 100.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 127.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 628.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 209.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 1,128.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 231.92		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 2,513.92	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 300.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 168.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 2,026.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 423.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 2,626.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 477.62		PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 6,019.62	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-97	INFORMATION SYSTEMS	\$ 2,005.28	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Jul-97	XL SOURCE, INC	\$ 1,166.00		PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 11.66		PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 70.66		PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 1,248.32	\$ -	PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 105.00		PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 2.31		PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 6.44		PERIPHERAL	COMPUTER HARDWARE
Jul-97	XL SOURCE, INC	\$ 113.75	\$ -	PERIPHERAL	COMPUTER HARDWARE
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 6,330.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 760.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 699.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 1,260.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 192.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 110.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 64.00		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 308.65		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 582.70		SERVER	COMPUTER SYSTEM
Aug-97	GE CAPITAL INFOR TECH SOL	\$ 10,294.35	\$ -	SERVER	COMPUTER SYSTEM
Aug-97	SOFTWARE SPECTRUM	\$ 6,875.00		SOFTWARE	COMPUTER SOFTWARE
Aug-97	SOFTWARE SPECTRUM	\$ 10.00		SOFTWARE	COMPUTER SOFTWARE
Aug-97	SOFTWARE SPECTRUM	\$ 6,885.00	\$ -	SOFTWARE	COMPUTER SOFTWARE
Aug-97	SYBASE	\$ 150.00		SOFTWARE	COMPUTER SYSTEM
Aug-97	SYBASE	\$ 150.00		SOFTWARE	COMPUTER SYSTEM
Aug-97	SYBASE	\$ 900.00		SOFTWARE	COMPUTER SYSTEM
Aug-97	SYBASE	\$ 216.00		SOFTWARE	COMPUTER SYSTEM
Aug-97	SYBASE	\$ 118.05		SOFTWARE	COMPUTER SYSTEM
Aug-97	SYBASE	\$ 1,534.05	\$ -	SOFTWARE	COMPUTER SYSTEM
Aug-97	INFORMATION SYSTEMS	\$ 2,445.00		LAPTOP	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 125.00		LAPTOP	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 214.20		LAPTOP	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 2,784.20	\$ -	LAPTOP	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 2,390.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 246.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 105.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 100.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 172.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 350.78		PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	INFORMATION SYSTEMS	\$ 3,363.78	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Aug-97	SUN MICROSYSTEMS	\$ 11,397.00		SERVER	COMPUTER SYSTEM
Aug-97	SUN MICROSYSTEMS	\$ 1,770.00		SERVER	COMPUTER SYSTEM
Aug-97	SUN MICROSYSTEMS	\$ 90.00		SERVER	COMPUTER SYSTEM
Aug-97	SUN MICROSYSTEMS	\$ 480.00		SERVER	COMPUTER SYSTEM
Aug-97	SUN MICROSYSTEMS	\$ 60.00		SERVER	COMPUTER SYSTEM
Aug-97	SUN MICROSYSTEMS	\$ 887.82		SERVER	COMPUTER SYSTEM
Aug-97	SUN MICROSYSTEMS	\$ 14,664.82	\$ -	SERVER	COMPUTER SYSTEM
Sep-97	GE Capital Infor.	2,302.10		PERSONAL COMPUTER	
Sep-97	GE Capital Infor.	1,850.84		PERSONAL COMPUTER	
Sep-97	GE Capital Infor.	2,733.98		PERSONAL COMPUTER	
Sep-97	GE Capital Infor.	3,047.33		PERSONAL COMPUTER	
		9,934.25	-	PERSONAL COMPUTER	
Sep-97	GE Capital Infor.	12,329.62	-	SERVER	
Sep-97	Entex Information	4,076.78		PERSONAL COMPUTER	
Sep-97	Entex Information	1,378.33		PERSONAL COMPUTER	
		5,455.09	-		
Sep-97	Sun Express	5,127.65	-	SOFTWARE	
Sep-97	Infosource, Inc.	2,048.00		SOFTWARE	
Sep-97	Infosource, Inc.	916.00		SOFTWARE	
		2,966.00	-		
Sep-97	Context Software	16,845.00	-	SOFTWARE	
Sep-97	INFORMATION SYSTEMS	\$ 15,405.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 3,750.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 1,884.30		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 21,019.30	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 250.00		PERIPHERAL	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 88.00		PERIPHERAL	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 193.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 1,185.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 177.84		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 1,891.84	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 1,625.00	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE

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Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Sep-97	INFORMATION SYSTEMS	\$ 5,264.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 920.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 1,516.00		PERSONAL COMPUTER	COMPUTER SOFTWARE
Sep-97	INFORMATION SYSTEMS	\$ 400.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 300.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 8,400.00	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 1,875.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 233.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 646.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 260.24		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-97	INFORMATION SYSTEMS	\$ 3,014.24	\$ -	PERSONAL COMPUTER	COMPUTER HARDWARE
Oct-97	Colfam Associates	3,495.88	-	COPIER	
Oct-97	GE Capital Infor.	2,416.81	-	PERSONAL COMPUTER	
Nov-97	Software Spectrum	1,643.74	-	SOFTWARE	
Nov-97	GE Capital Infor.	5,860.95	-	PERSONAL COMPUTER	
Nov-97	Universal Solution	2,584.30		SOFTWARE	
Nov-97	Universal Solution	2,919.12		SOFTWARE	
		5,503.42	-	SOFTWARE	
Nov-97	INFORMATION SYSTEMS	\$ 2,008.00		PERIPHERAL	COMPUTER HARDWARE
Nov-97	INFORMATION SYSTEMS	\$ 258.00		PERIPHERAL	COMPUTER HARDWARE
Nov-97	INFORMATION SYSTEMS	\$ 165.84		PERIPHERAL	COMPUTER HARDWARE
Nov-97	INFORMATION SYSTEMS	\$ 2,429.84	\$ -	PERIPHERAL	COMPUTER HARDWARE
Dec-97	Entex Information	445.79		PERIPHERALS	
Dec-97	Entex Information	4,109.79		PERSONAL COMPUTER	
Dec-97	Entex Information	334.07		PERIPHERALS	
		4,889.65	81.49		
Dec-97	Annual Statement	805.00	13.42	OFFICE EXPENSE	
Dec-97	Entex Information	1,433.15	23.89	PERSONAL COMPUTER	
Dec-97	GE Capital Infor.	12,748.37	212.47	PERSONAL COMPUTER	
Dec-97	GE Capital Infor.	611.73		PERSONAL COMPUTER	
Dec-97	GE Capital Infor.	2,696.89		PERSONAL COMPUTER	
		3,308.62	55.14		
Dec-97	Entex Information	2,880.22	48.00	PERSONAL COMPUTER	
Dec-97	INFORMATION SYSTEMS	\$ 1,155.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 330.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 88.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 130.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 205.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 110.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 193.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 1,155.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 351.84		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 3,715.84	\$ 61.93	PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 3,540.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 258.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 2,766.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 672.84		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	INFORMATION SYSTEMS	\$ 7,236.84	\$ 120.61	PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-97	ALTEC PRODUCTS	\$ 9,765.00		PRINTER	MICR PRINTER
Dec-97	ALTEC PRODUCTS	\$ 2,235.00		PRINTER	MICR PRINTER
Dec-97	ALTEC PRODUCTS	\$ 818.00		PERIPHERAL	SUPPLIES (S/N/H/B CAPITALIZED)
Dec-97	ALTEC PRODUCTS	\$ 860.00		OFFICE SUPPLIES	SUPPLIES (S/N/H/B CAPITALIZED)
Dec-97	ALTEC PRODUCTS	\$ 250.00		OFFICE SUPPLIES	SUPPLIES (S/N/H/B CAPITALIZED)
Dec-97	ALTEC PRODUCTS	\$ 822.00		OFFICE SUPPLIES	SUPPLIES (S/N/H/B CAPITALIZED)
Dec-97	ALTEC PRODUCTS	\$ 395.47		PRINTER	MICR PRINTER
Dec-97	ALTEC PRODUCTS	\$ 172.50		PRINTER	MICR PRINTER
Dec-97	ALTEC PRODUCTS	\$ 15,147.97	\$ 252.47	PRINTER	MICR PRINTER
Jan-98	Lincoln Office	3,214.13	107.14	PERIPHERALS	
Jan-98	Entex Information	504.81		SOFTWARE	
Jan-98	Entex Information	2,655.18		SOFTWARE	
		3,159.99	105.33		
Feb-98	INFORMATION SYSTEMS	\$ 2,158.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-98	INFORMATION SYSTEMS	\$ 508.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-98	INFORMATION SYSTEMS	\$ 204.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-98	INFORMATION SYSTEMS	\$ 5,298.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-98	INFORMATION SYSTEMS	\$ 1,274.84		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-98	INFORMATION SYSTEMS	\$ 9,438.84	\$ 471.94	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-98	Colfam Associates	4,870.70		COPIER	

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Mar-98	City Animation	7,102.88		SOFTWARE	
		11,973.58	788.24		
May-98	Entex Information	3,713.53	371.35	PERSONAL COMPUTER	
Sep-98	SECURE DOCUMENT	\$ 6,022.26	\$ 1,003.71	PRINTER	PRINTER
Oct-98	COMPAQ COMPUTER	\$ 5,829.00	\$ 1,068.65	PERIPHERAL	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 1,714.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 445.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 214.54		PERSONAL COMPUTER	COMPUTER HARDWARE
		\$ 2,373.54	\$ 514.27	PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 18,912.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 5,268.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 2,410.80		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 26,590.80	\$ 5,781.34	PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	COMPUSA	\$ 5,294.70	\$ 1,147.19	SOFTWARE	COMPUTER SOFTWARE
Dec-98	SUPER PC MEMORY	\$ 2,065.20		PERIPHERAL	COMPUTER HARDWARE
Dec-98	SUPER PC MEMORY	\$ 530.04		PERIPHERAL	COMPUTER HARDWARE
Dec-98	SUPER PC MEMORY	\$ 415.04		PERIPHERAL	COMPUTER HARDWARE
Dec-98	SUPER PC MEMORY	\$ 1,032.60		PERIPHERAL	COMPUTER HARDWARE
Dec-98	SUPER PC MEMORY	\$ 33.26		PERIPHERAL	COMPUTER HARDWARE
Dec-98	SUPER PC MEMORY	\$ 4,076.14	\$ 883.16	PERIPHERAL	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 9,112.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 3,512.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 1,717.44		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-98	INFORMATION SYSTEMS	\$ 14,341.44	\$ 3,107.31	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 3,290.00		PERIPHERAL	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 171.00		PERIPHERAL	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 239.00		DISPOSABLE	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 21.00		PERIPHERAL	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 60.00		DISPOSABLE	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 303.00		SOFTWARE	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 418.00		SOFTWARE	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 110.00		PERIPHERAL	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 62.00		PERIPHERAL	COMPUTER HARDWARE
Mar-99	GIGATREND, INC.	\$ 4,674.00	\$ 1,246.40	PERIPHERAL	COMPUTER HARDWARE
Mar-99	INFORMATION SYSTEM	\$ 2,010.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-99	INFORMATION SYSTEM	\$ 65.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-99	INFORMATION SYSTEM	\$ 278.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-99	INFORMATION SYSTEM	\$ 208.18		PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-99	INFORMATION SYSTEM	\$ 2,559.18	\$ 682.45	PERSONAL COMPUTER	COMPUTER HARDWARE
Mar-99	INFORMATION SYSTEM	\$ 2,599.00		PRINTER	PRINTER
Mar-99	INFORMATION SYSTEM	\$ 149.95		PRINTER	PRINTER
Mar-99	INFORMATION SYSTEM	\$ 125.00		PRINTER	PRINTER
Mar-99	INFORMATION SYSTEM	\$ 2,873.95	\$ 768.39	PRINTER	PRINTER
Mar-99	INFORMATION SYSTEM	\$ 25.06		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 2,059.20		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 1,418.15		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 4,813.04		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 1,872.14		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 4,648.30		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 25.06		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 9,772.00		SOFTWARE	COMPUTER SOFTWARE
Mar-99	INFORMATION SYSTEM	\$ 60.00		SOFTWARE	COMPUTER SOFTWARE
		\$ 24,682.95	\$ 6,582.12	SOFTWARE	COMPUTER SOFTWARE
Mar-99	CompUSA	3,230.50	881.47	SOFTWARE	
Apr-99	Micro Source, Inc.	2,529.78	716.77	SOFTWARE	
May-99	INSIGHT	\$ 155.88	\$ 46.76	PERIPHERAL	COMPUTER HARDWARE
May-99	SUPER PC MEMORY	\$ 602.32		PRINTER	COMPUTER HARDWARE
May-99	SUPER PC MEMORY	\$ 1,291.44		PERSONAL COMPUTER	COMPUTER HARDWARE
May-99	SUPER PC MEMORY	\$ 244.88		PERSONAL COMPUTER	COMPUTER HARDWARE
May-99	SUPER PC MEMORY	\$ 330.44		PERIPHERAL	COMPUTER HARDWARE
May-99	SUPER PC MEMORY	\$ 20.75		PERIPHERAL	COMPUTER HARDWARE
May-99	SUPER PC MEMORY	\$ 2,389.93	\$ 716.98	PERIPHERAL	COMPUTER HARDWARE
May-99	INSIGHT	\$ 4,499.99	\$ 1,350.00	AUDIO VISUAL	PROJECTOR
May-99	INFORMATION SYSTEM	\$ 22,283.80	\$ 6,888.14	PERSONAL COMPUTER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 3,525.64		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 329.36		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 1,020.28		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 5,515.40		SERVER	COMPUTER HARDWARE

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Jul-99	INFORMATION SYSTEMS	\$ 2,023.08		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 176.72		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 847.32		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 563.04		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 76.36		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 207.00		SERVER	COMPUTER HARDWARE
Jul-99	INFORMATION SYSTEMS	\$ 14,283.20	\$ 4,761.07	SERVER	COMPUTER HARDWARE
Oct-99	INFORMATION SYSTEMS	\$ 9,432.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Oct-99	INFORMATION SYSTEMS	\$ 340.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Oct-99	INFORMATION SYSTEMS	\$ 9,772.00	\$ 3,746.93	PERSONAL COMPUTER	COMPUTER HARDWARE
Oct-99	LEED TECHNOLOGY	\$ 992.23		PERIPHERAL	COMPUTER HARDWARE
Oct-99	LEED TECHNOLOGY	\$ 100.80		PERIPHERAL	COMPUTER HARDWARE
Oct-99	LEED TECHNOLOGY	\$ 195.68		PERIPHERAL	COMPUTER HARDWARE
Oct-99	LEED TECHNOLOGY	\$ 1,288.61	\$ -	PERIPHERAL	COMPUTER HARDWARE
Oct-99	Card Technologies	20,240.70	7,758.94	OFFICE EQUIPMENT	
Dec-99	Information System	15,039.00	-	SERVER	
Dec-99	General Electric	42,669.85	-	SOFTWARE	
Dec-99	WEST COAST COMPUTER	\$ 1,900.00		DISPOSABLE	TAPES
Dec-99	WEST COAST COMPUTER	\$ 1,800.00		DISPOSABLE	TAPES
Dec-99	WEST COAST COMPUTER	\$ 42.30		DISPOSABLE	TAPES
Dec-99	WEST COAST COMPUTER	\$ 3,742.30	\$ -	DISPOSABLE	TAPES
Dec-99	MICROWAREHOUSE	\$ 3,618.59	\$ -	LAPTOP	COMPUTER HARDWARE
Jan-00	GREEN PAGES, INC	\$ 3,456.00		SERVER	COMPUTER SOFTWARE
Jan-00	GREEN PAGES, INC	\$ 3,599.00		SERVER	COMPUTER SOFTWARE
Jan-00	GREEN PAGES, INC	\$ 894.00		SERVER	COMPUTER SOFTWARE
Jan-00	GREEN PAGES, INC	\$ 3,456.00		SERVER	COMPUTER SOFTWARE
Jan-00	GREEN PAGES, INC	\$ 1,933.00		SERVER	COMPUTER SOFTWARE
Jan-00	GREEN PAGES, INC	\$ 13,338.00	\$ 6,779.80	SERVER	COMPUTER SOFTWARE
Jan-00	SEHI COMPUTER PRODUCTS	\$ 3,261.00		PRINTER	PRINTER
Jan-00	SEHI COMPUTER PRODUCTS	\$ 797.00		PRINTER	PRINTER
Jan-00	SEHI COMPUTER PRODUCTS	\$ 1,508.00		PRINTER	PRINTER
Jan-00	SEHI COMPUTER PRODUCTS	\$ 333.96		PRINTER	PRINTER
Jan-00	SEHI COMPUTER PRODUCTS	\$ 5,899.96	\$ 2,556.65	PRINTER	PRINTER
Feb-00	SOFTMART	\$ 2,115.00		SOFTWARE	COMPUTER SOFTWARE
Feb-00	SOFTMART	\$ 135.57		SOFTWARE	COMPUTER SOFTWARE
Feb-00	SOFTMART	\$ 2,250.57	\$ 1,012.76	SOFTWARE	COMPUTER SOFTWARE
Mar-00	SUPER PC MEMORY, INC	\$ 3,881.25		PERIPHERAL	COMPUTER HARDWARE
Mar-00	SUPER PC MEMORY, INC	\$ 831.06		PERIPHERAL	COMPUTER HARDWARE
Mar-00	SUPER PC MEMORY, INC	\$ 383.40		PERIPHERAL	COMPUTER HARDWARE
Mar-00	SUPER PC MEMORY, INC	\$ 31.24		PERIPHERAL	COMPUTER HARDWARE
Mar-00	SUPER PC MEMORY, INC	\$ 5,126.95	\$ 2,392.68	PERIPHERAL	COMPUTER HARDWARE
Mar-00	Sun Microsystem	1,172.70	547.28	PERIPHERALS	
Apr-00	INFORMATION SYSTEMS	\$ 1,621.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-00	INFORMATION SYSTEMS	\$ 122.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-00	INFORMATION SYSTEMS	\$ 1,740.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-00	INFORMATION SYSTEMS	\$ 231.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-00	INFORMATION SYSTEMS	\$ 367.84		PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-00	INFORMATION SYSTEMS	\$ 4,081.84	\$ 1,972.89	PERSONAL COMPUTER	COMPUTER HARDWARE
Apr-00	SEHI COMPUTER	\$ 3,295.77		PRINTER	PRINTER
Apr-00	SEHI COMPUTER	\$ 132.00		PRINTER	PRINTER
Apr-00	SEHI COMPUTER	\$ 754.16		PRINTER	PRINTER
Apr-00	SEHI COMPUTER	\$ 3,956.88		PRINTER	PRINTER
Apr-00	SEHI COMPUTER	\$ 78.00		PRINTER	PRINTER
Apr-00	SEHI COMPUTER	\$ 493.01		PRINTER	PRINTER
Apr-00	SEHI COMPUTER	\$ 8,709.82	\$ 4,209.75	PRINTER	PRINTER
May-00	SEHI COMPUTER	\$ 2,552.91		SERVER	CARTS
May-00	SEHI COMPUTER	\$ 415.50		SERVER	CARTS
May-00	SEHI COMPUTER	\$ 75.70		SERVER	CARTS
May-00	SEHI COMPUTER	\$ 227.10		SERVER	CARTS
May-00	SEHI COMPUTER	\$ 198.27		SERVER	CARTS
May-00	SEHI COMPUTER	\$ 3,467.48	\$ 1,733.74	SERVER	CARTS
Jun-00	American Express	13,237.04	-	SERVER	
Jun-00	CDW COMPUTER	\$ 1,286.00		PERSONAL COMPUTER (IMAGING)	COMPUTER HARDWARE
Jun-00	CDW COMPUTER	\$ 18,004.00		PERSONAL COMPUTER (IMAGING)	COMPUTER HARDWARE
Jun-00	CDW COMPUTER	\$ 1,275.00		PERSONAL COMPUTER (IMAGING)	COMPUTER HARDWARE
Jun-00	CDW COMPUTER	\$ 304.42			COMPUTER HARDWARE
Jun-00	CDW COMPUTER	\$ 7,277.16		PERSONAL COMPUTER	COMPUTER HARDWARE
Jun-00	CDW COMPUTER	\$ 28,146.68	\$ 14,542.40		COMPUTER HARDWARE

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Jun-00	IMAGE PROCESS	\$ 25,000.00		IMAGING (SOFTWARE)	COMPUTER SOFTWARE
Jun-00	IMAGE PROCESS	\$ 1,600.00		IMAGING (SOFTWARE)	COMPUTER SOFTWARE
Jun-00	IMAGE PROCESS	\$ 26,600.00	\$ 13,891.67	IMAGING (SOFTWARE)	COMPUTER SOFTWARE
Jun-00	IMAGE ONE	\$ 3,599.00			PRINTER
Jun-00	IMAGE ONE	\$ 349.00			PRINTER
Jun-00	IMAGE ONE	\$ 405.00			PRINTER
Jun-00	IMAGE ONE	\$ 261.18			PRINTER
Jun-00	IMAGE ONE	\$ 4,614.18	\$ 2,383.99		PRINTER
Jun-00	INFORMATION SYSTEMS	\$ 5,065.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 340.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 897.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 243.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 1,974.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 2,134.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 88.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 364.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 1,962.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 244.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 271.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 188.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 405.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 1,185.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 376.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 460.00		SERVER	COMPUTER HARDWARE
Jun-00	INFORMATION SYSTEMS	\$ 16,186.00	\$ 8,362.77	SERVER	COMPUTER HARDWARE
Jul-00	SUPER PC MEMORY	\$ 4,614.00		PERIPHERALS	COMPUTER HARDWARE
Jul-00	SUPER PC MEMORY	\$ 25.92		PERIPHERALS	COMPUTER HARDWARE
Jul-00	SUPER PC MEMORY	\$ 4,639.92	\$ 2,474.62	PERIPHERALS	COMPUTER HARDWARE
Aug-00	Colfam	13,016.80	7,159.24	COPIER	
Sep-00	CDW COMPUTER	\$ 813.72		DISPOSABLE	IT SUPPLIES
Sep-00	CDW COMPUTER	\$ 1,014.12		DISPOSABLE	IT SUPPLIES
Sep-00	CDW COMPUTER	\$ 510.96		DISPOSABLE	IT SUPPLIES
Sep-00	CDW COMPUTER	\$ 35.14		DISPOSABLE	IT SUPPLIES
Sep-00	CDW COMPUTER	\$ 2,373.94	\$ 1,345.23	DISPOSABLE	IT SUPPLIES
Sep-00	CDW COMPUTER	\$ 18.83		DISPOSABLE	COMPUTER HARDWARE
Sep-00	CDW COMPUTER	\$ 392.48		DISPOSABLE	COMPUTER HARDWARE
Sep-00	CDW COMPUTER	\$ 1,182.72		DISPOSABLE	COMPUTER HARDWARE
Sep-00	CDW COMPUTER	\$ 265.41		DISPOSABLE	COMPUTER HARDWARE
Sep-00	CDW COMPUTER	\$ 2,069.62		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-00	CDW COMPUTER	\$ 63.04			COMPUTER HARDWARE
Sep-00	CDW COMPUTER	\$ 3,972.00	\$ 2,260.80		COMPUTER HARDWARE
Sep-00	INFORMATION SYSTEMS	\$ 8,976.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-00	INFORMATION SYSTEMS	\$ 25,128.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-00	INFORMATION SYSTEMS	\$ 13,344.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-00	INFORMATION SYSTEMS	\$ 2,040.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Sep-00	INFORMATION SYSTEMS	\$ 49,488.00	\$ 28,043.20	PERSONAL COMPUTER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 1,695.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 61.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 115.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 168.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 243.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 220.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 990.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 78.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 3,295.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 815.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 4,500.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 820.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 775.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 328.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 82.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 1,725.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 700.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 1,540.00		SERVER	COMPUTER SOFTWARE
Oct-00	INFORMATION SYSTEMS	\$ 3,765.00		SERVER	COMPUTER SOFTWARE
Oct-00	INFORMATION SYSTEMS	\$ 654.00		SERVER	COMPUTER HARDWARE
Oct-00	INFORMATION SYSTEMS	\$ 22,459.00	\$ 13,101.08	SERVER	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 1,014.12		DISPOSAL	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 881.63		DISPOSAL	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 18.88		DISPOSAL	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 81.00		DISPOSAL	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 105.00		INFRASTRUCTURE	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 15.54		INFRASTRUCTURE	COMPUTER HARDWARE
Oct-00	CDW COMPUTER	\$ 2,094.07	\$ 1,221.54	INFRASTRUCTURE	COMPUTER HARDWARE
Oct-00	LOWERY COMPUTER	\$ 5,710.00		PRINTER	PRINTER
Oct-00	LOWERY COMPUTER	\$ 479.17		PRINTER	PRINTER
Oct-00	LOWERY COMPUTER	\$ 6,189.17	\$ 3,610.35	PRINTER	PRINTER
Oct-00	Dell Receivables	17,818.59	10,394.18	PERSONAL COMPUTER	

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
Nov-00	Clover Technologies, Inc.	13,385.00	8,031.00	INFRASTRUCTURE	
Nov-00	COLFAM	\$ 2,395.00	\$ 1,437.00	FAX	FAX
Nov-00	SOFTMART	\$ 3,062.50	\$ 1,837.60	SOFTWARE	COMPUTER SOFTWARE
Dec-00	CDW COMPUTER	\$ 2,441.16	\$ 1,464.70	DISPOSAL	
Dec-00	CDW COMPUTER	\$ 2,826.82		PRINTER	PRINTER
Dec-00	CDW COMPUTER	\$ 48.00		PRINTER	PRINTER
Dec-00	CDW COMPUTER	\$ 532.25		PERIPHERAL	PRINTER
Dec-00	CDW COMPUTER	\$ 551.06		DISPOSABLE	PRINTER
Dec-00	CDW COMPUTER	\$ 304.96		DISPOSABLE	PRINTER
Dec-00	CDW COMPUTER	\$ 222.83		DISPOSABLE	PRINTER
Dec-00	CDW COMPUTER	\$ 4,585.92	\$ 2,827.98	PRINTER	PRINTER
Jan-01	INFORMATION SYSTEMS	\$ 7,684.00		SERVER	COMPUTER HARDWARE
Jan-01	INFORMATION SYSTEMS	\$ 720.00		SERVER	COMPUTER HARDWARE
Jan-01	INFORMATION SYSTEMS	\$ 1,704.00		SERVER	COMPUTER HARDWARE
Jan-01	INFORMATION SYSTEMS	\$ 4,124.00		SERVER	COMPUTER HARDWARE
Jan-01	INFORMATION SYSTEMS	\$ 9,000.00		SERVER	COMPUTER HARDWARE
Jan-01	INFORMATION SYSTEMS	\$ 8,624.00		SERVER	COMPUTER HARDWARE
Jan-01	INFORMATION SYSTEMS	\$ 32,856.00	\$ 20,808.80	SERVER	COMPUTER HARDWARE
Jan-01	Colfam	5,600.00	3,546.67	COPIER	
Feb-01	Blue Ocean	2,280.00	1,482.00	SOFTWARE	
Feb-01	INFORMATION SYSTEMS	\$ 16,600.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-01	INFORMATION SYSTEMS	\$ 4,440.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-01	INFORMATION SYSTEMS	\$ 20,840.00	\$ 13,611.00	PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-01	COMMERCIAL EQUIPMENT	\$ 3,888.00		AUDIO / VISUAL	PROJECTOR
Feb-01	COMMERCIAL EQUIPMENT	\$ 3,773.00		AUDIO / VISUAL	PROJECTOR
Feb-01	COMMERCIAL EQUIPMENT	\$ 99.00		AUDIO / VISUAL	PROJECTOR
Feb-01	COMMERCIAL EQUIPMENT	\$ 7,756.00	\$ 5,042.70	AUDIO / VISUAL	PROJECTOR
Mar-01	CDW COMPUTER	\$ 126.00		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 23.24		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 659.30		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 66.25		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 234.18		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 431.67		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 14.40		DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	CDW COMPUTER	\$ 1,555.04	\$ 1,036.69	DISPOSABLE	COMPUTER SUPPLIES (S/N/H/B CAPITAL
Mar-01	COMMERCIAL EQUIPMENT	\$ 449.00	\$ 299.33	DISPOSABLE	PROJECTOR
Apr-01	CDW Computer centers	2,747.13	1,877.21	PERIPHERALS	
Apr-01	filenet MIS software comp.equip	2,400.00	1,640.00	SOFTWARE	
Apr-01	CAPRICORN DIVERSIFIED	\$ 10,380.00	\$ 7,093.00	INFRASTRUCTURE	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 3,089.00		SERVER	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 4,350.00		SERVER	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 286.00		SERVER	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 571.00		SERVER	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 70.00		SERVER	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 838.00		SERVER	COMPUTER HARDWARE
Apr-01	LIGHT SPEED SYSTEMS	\$ 9,204.00	\$ 6,289.40	SERVER	COMPUTER HARDWARE
May-01	INFORMATION SYSTEMS	\$ 948.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-01	INFORMATION SYSTEMS	\$ 306.00		PERSONAL COMPUTER	COMPUTER HARDWARE

United American Healthcare
Office Computer Equipment

DATE OF PURCHASE	VENDOR	COST	NBV @ 10/31/02	CLASSIFICATION	CATEGORY
May-01	INFORMATION SYSTEMS	\$ 125.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-01	INFORMATION SYSTEMS	\$ 260.00		PERSONAL COMPUTER	COMPUTER HARDWARE
May-01	INFORMATION SYSTEMS	\$ 1,025.00		PERSONAL COMPUTER	COMPUTER SOFTWARE
May-01	INFORMATION SYSTEMS	\$ 2,654.00	\$ 1,657.80	PERSONAL COMPUTER	COMPUTER HARDWARE
May-01	AMBRY, INC	\$ 1,400.00	\$ 980.00	PERIPHERALS	COMPUTER HARDWARE
Oct-01	ZONES	\$ 4,425.09		SERVER SOFTWARE	COMPUTER SOFTWARE
Oct-01	ZONES	\$ 5,750.91		SERVER SOFTWARE	COMPUTER SOFTWARE
Oct-01	ZONES	\$ 3,124.60		SERVER SOFTWARE	COMPUTER SOFTWARE
Oct-01	ZONES	\$ 13,300.60	\$ 10,418.80	SERVER SOFTWARE	COMPUTER SOFTWARE
Nov-01	DELL MANUFACTURING, LP	\$ 731.85		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 639.16		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 433.85		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 621.87		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 608.86		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 631.85		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 608.86		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 681.83		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 619.17		PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	DELL MANUFACTURING, LP	\$ 5,573.29	\$ 4,458.63	PERSONAL COMPUTER	COMPUTER HARDWARE
Nov-01	GROUNDWORK 0	\$ 3,774.00		INFRASTRUCTURE	COMPUTER HARDWARE
Nov-01	GROUNDWORK 0	\$ 550.00		INFRASTRUCTURE	COMPUTER HARDWARE
Nov-01	GROUNDWORK 0	\$ 795.00		INFRASTRUCTURE	COMPUTER HARDWARE
Nov-01	GROUNDWORK 0	\$ 5,119.00	\$ 4,095.20	INFRASTRUCTURE	COMPUTER HARDWARE
Dec-01	IMAGE ONE	\$ 2,399.98	\$ 1,959.98	PRINTER	PRINTER
Dec-01	DELL COMPUTER	\$ 12,330.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-01	DELL COMPUTER	\$ 2,250.00		PERSONAL COMPUTER	COMPUTER HARDWARE
Dec-01	DELL COMPUTER	\$ 14,580.00	\$ 11,907.00	PERSONAL COMPUTER	COMPUTER HARDWARE
Jan-02	MILLIMAN USA	8,000.00	6,666.67	COMPUTER SOFTWARE	COMPUTER SOFTWARE
Jan-02	RXLASER	5,000.00	4,166.67	COMPUTER SOFTWARE	COMPUTER SOFTWARE
Jan-02	CDW COMPUTER	3,840.00	3,200.00	PERSONAL COMPUTER	COMPUTER HARDWARE
Feb-02	COMPUSA	211.99	180.19	PERIPHERAL	COMPUTER HARDWARE
Feb-02	SKYTECH COMPUTER	430.00	365.50	PERIPHERAL	COMPUTER HARDWARE
Feb-02	GROUNDWORK 0	897.00	762.45	INFRASTRUCTURE	INFRASTRUCTURE COMPONENT
Feb-02	CORP SALES EDUCATION	4,692.59	3,988.70	SERVER	COMPUTER HARDWARE
Feb-02	CORP SALES EDUCATION	308.41	280.88	SERVER	COMPUTER HARDWARE
		4,999.00	4,582.42		
Mar-02	DYNAMIC COMPUTER	1,494.00	1,294.80	PRINTER	PRINTER
Total 2002 additions		\$ 24,871.99			
GRAND TOTAL		\$ 186,020.00 / 29.7% \$ 147,556.21			

STATE OF MICHIGAN
IN THE INGHAM COUNTY CIRCUIT COURT

E.L. COX, COMMISSIONER OF INSURANCE
FOR THE STATE OF MICHIGAN,
Petitioner,

v

Civil Action No. 98-88265-CR
Hon. James R. Giddings

MICHIGAN HEALTH MAINTENANCE
ORGANIZATION PLANS, INC., a
Michigan health maintenance organization, d/b/a
OmniCare Health Plan,

Respondent.

MARK J. ZAUSMER (P31721)
AMY SITNER (P46900)
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AFFIDAVIT OF STEPHEN HARRIS

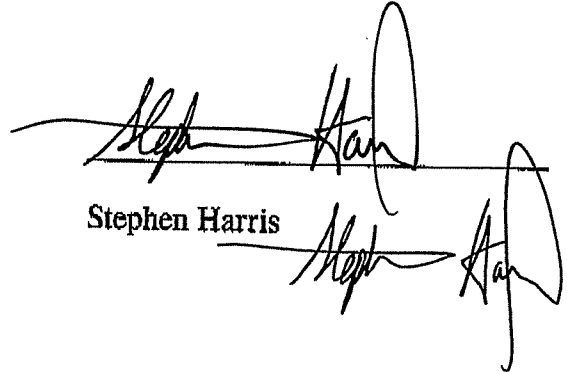
Stephen Harris, being first duly sworn, states as follows:

1. I am the Chief Financial Officer and Treasurer of United American Healthcare Corporation ("UAHC"). I have held this position since October 28, 2002.
2. I am submitting this Affidavit in connection with UAHC's claim to class I priority status for \$800,000 for OmniCare's use without payment, of certain personal property belonging to UAHC.
3. The personal property at issue is specifically identified in the attached Asset Purchase Agreement ("the personal property"), and generally includes office furniture, cubicles, computers, printers, software, a telephone system, and office supplies, all of which was owned (or leased from third parties) by UAHC between July 31, 2001 and September 30, 2004.
4. I am informed and believe that on July 31, 2001, this Court entered a Preliminary Order of Rehabilitation of OmniCare Health Plan, Inc.
5. I am further informed and believe that from July 31, 2001 through November 1, 2004, UAHC and OmniCare operated pursuant to an agreement under which OmniCare was obligated to pay \$86,882 per month as rental for the personal property.
6. OmniCare in fact tendered monthly payments of \$86,882 to UAHC for such obligation from July 31, 2001 until October 31, 2002.
7. Beginning in at the end of October, 2002, OmniCare's representatives in rehabilitation met with myself and others to negotiate an Asset Purchase Agreement (Ex 1 to brief), under which OmniCare would cease renting the personal property and would *purchase* all of the personal property for \$800,000.

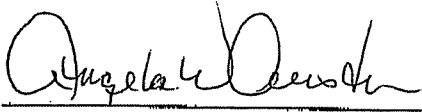
8. This figure of \$800,000 in the Asset Purchase Agreement was arrived at through negotiation, and during this negotiation, representatives of OmniCare stated on more than one occasion that this figure was a fair price for the personal property at issue.
9. OmniCare ultimately refused to sign the purchase agreement that the Rehabilitator's representatives had negotiated with UAHC.
10. After paying for the October 2002 rental payment of \$86,882, OmniCare ceased making any portion of the monthly lease payments of \$86,882 for the personal property.
11. Between November 1, 2002 and September 30, 2004, (while OmniCare was in rehabilitation) OmniCare continued to use UAHC's personal property but OmniCare made no payments of any kind to UAHC for the use (or purchase) of the property.
12. From July, 2001 through September, 2004, OmniCare conducted its business operations in rehabilitation in 54,168 square feet of office space subleased from UAHC at 1155 Brewery Park, in the City of Detroit. From 2001 through January 31, 2003, UAHC conducted its business operations from the same office building.
13. Because of the close proximity of the two business operations, several persons affiliated with UAHC (including myself) were able to see on a regular basis what use OmniCare was making of UAHC's property that occupied OmniCare's office space.
14. While the two offices were in the same building, I (and others) were physically present in the OmniCare suite on a regular basis and observed that OmniCare agents was using the personal property on a regular, daily basis as part of its ongoing efforts in rehabilitation.

15. I saw no portion of the personal property going unused or put into storage. I am confident that the personal property was used by OmniCare between November 1, 2002 and September 30, 2004.

The foregoing Affidavit is true to the best of my knowledge, and I could competently testify to the contents of this Affidavit.


Stephen Harris

Subscribed and sworn before me
this 15th day of June, 2005



Notary Public, Wayne County, Michigan

ANGELA V. AUSTIN
NOTARY PUBLIC, MICHIGAN
OAKLAND COUNTY
MY COMMISSION EXPIRES SEPT. 31, 2006

My Commission Expires: ending in Wayne County

COPY

STATE OF MICHIGAN
30TH JUDICIAL CIRCUIT COURT FOR THE COUNTY OF INGHAM

E.L. COX, COMMISSIONER,

Plaintiff,

File No. 98-88265-CR

v

MICHIGAN HEALTH MAINTENANCE
ORGANIZATION PLANS, INC.,

Defendant.

MOTION TO CONVERT TO LIQUIDATION
BEFORE THE HONORABLE JAMES R. GIDDINGS, CIRCUIT COURT JUDGE
Lansing, Michigan - Thursday, October 28, 2004

APPEARANCES:

For the Plaintiff: **WILLIAM W. CHENOWETH (P27622)**
Assistant Attorney General
PO Box 30212
Lansing, MI 48909
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For the Defendant: **TIMOTHY S. KNOWLTON (P30000)**
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Lansing, Michigan 48909-1067, 517-882-0060

APPEARANCES: Continued

For the Defendant:
Providers Creditors
Committee

MR. HAMMOND

For the Defendant:
Detroit Medical
Center

CHARLES RAIMI (P29746)
Park West Gallery
29469 Northwestern Hwy.
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(248) 354-2343

TABLE OF CONTENTS

WITNESSES: PLAINTIFF

None

WITNESSES: DEFENDANT

None

OTHER MATERIAL IN TRANSCRIPT:

None

EXHIBITS:

INTRODUCED ADMITTED

None

1 Lansing, Michigan
2 Thursday, October 28, 2004 - 3:31:55 p.m.
3 THE COURT: Again, the matter of E.L. Cox,
4 Commissioner, versus Michigan Health Maintenance
5 Organization Plans, Inc. And Mr. Chenoweth, you're here for
6 the Commissioner, correct?
7 MR. CHENOWETH: That's correct.
8 THE COURT: And Mr. Knowlton for United American,
9 right?
10 MR. KNOWLTON: Correct.
11 THE COURT: And it was Mr. Hammond for the
12 providers?
13 MR. HAMMOND: Providers constituting the provider's
14 creditors committee.
15 THE COURT: The creditors committee?
16 MR. HAMMOND: Other than the DMC.
17 THE COURT: And your name again?
18 MR. RAIMI: Charles Raimi.
19 THE COURT: R-A-M-E-Y?
20 MR. RAIMI: R-A-I-M-I.
21 THE COURT: And you're here for--
22 MR. RAIMI: Detroit Medical Center.
23 THE COURT: I'm sorry?
24 MR. RAIMI: Detroit Medical Center.
25 Tape No. 1947-B, 10-28-04, 15:32:39

1 THE COURT: Okay. Mr. Chenoweth.

2 MR. CHENOWETH: Your Honor, we've filed a petition
3 and a proposed order asking the Court to convert this
4 rehabilitation into a liquidation. The facts are that
5 OmniCare is financially impaired. Its assets are less than
6 its liabilities; that to continue the rehabilitation would
7 be futile in light of the fact that OmniCare's main asset
8 was a contract with the Department of Community Mental
9 Health--or Community Health, to provide Medicaid services
10 and that contract terminated at the end of September, so
11 there is no substantial source of new revenue for OmniCare.
12 We've asked the Court to sign a petition--or sign an order
13 to convert this rehabilitation into a liquidation.

14 United American has filed objections and Mr.
15 Knowlton is here to speak to that. It's our position that
16 to the extent that we need space that's owned by United
17 American, or property that's owned by United American to
18 operate the liquidation, that those would be class I claims
19 that we would pay at 100 percent on an ongoing basis in
20 order to operate the liquidation.

21 To the extent that they have other claims, those
22 are claims that would have to be handled like any other
23 creditor claim and there are procedures under the statute to
24 do that.

25 Tape No. 1947-B, 10-28-04, 15:34:09

1 In addition, your Honor, my client has asked me to
2 ask you to sign an order that is a little bit revised from
3 the one that we filed with our petition. It would add two
4 paragraphs, and I've shown these to Mr. Knowlton just before
5 we came into Court today. They would restrain United
6 American Health Care Corporation from transferring books,
7 records or property of the Health Maintenance Organization
8 Plans, OmniCare, from taking any action that might lessen
9 the value of the company's assets or prejudice the rights of
10 its policy holders, creditors or the administration of the
11 liquidation. It would also enjoin them from interference
12 with the liquidator or the liquidation proceedings, and I'll
13 hand you this, Judge. It's these two paragraphs here and
14 here. Otherwise, this order is the same as the one that was
15 filed with our petition.

16 We've--we're asking for this because the computer
17 that is necessary in order to process these claims is owned
18 by United American and we are currently housed in real
19 estate that's owned by United American and we are paying
20 rent to them to the extent that we're using space from
21 United American, and my clients would like to have that
22 order amended to include this language, and language very
23 much like that was, in fact, in the first rehabilitation
24 order and in the second rehabilitation order that you signed
25 earlier.

1 THE COURT: I thought they were complaining that
2 you weren't paying rent or whatever?

3 MR. CHENOWETH: Your Honor, I understand that the
4 rent payment for October has been made, and Jim Gerber, who
5 is the director of receiverships for OFIS is here, he can
6 speak to that if you'd like, but we do recognize that to the
7 extent that we need space or the computer or other property
8 to administer claims on an ongoing basis, that those are
9 class I claims that we will pay a hundred percent. Is that
10 right, Jim?

11 MR. GERBER: That's correct.

12 THE COURT: Say that--say that again.

13 MR. CHENOWETH: The computer that we need to pay
14 claims is owned by United American. We are currently
15 occupying space that's owned by United American. To the
16 extent we need any of these assets in order to--to pay
17 claims and to operate this liquidation, we recognize that
18 those are class I claims; the cost of the administration,
19 we'd be paying those on a hundred percent basis as class I
20 claims, cost of administration.

21 THE COURT: And that would include accruing rent?

22 MR. CHENOWETH: To the extent that we need space to
23 --to operate, that's right. And to the extent that this--

24 THE COURT: To the extent that you use their space?

25 MR. CHENOWETH: That's right. It is our hope, in

1 order to save money, to consolidate the OmniCare
2 receivership with the Wellness Plan receivership in a
3 different location and we would then no longer be in need of
4 this real estate and would then terminate the lease. Is
5 that right, Jim?

6 MR. GERBER: Correct.

7 THE COURT: Mr. Knowlton?

8 MR. KNOWLTON: Thank you, your Honor. At the time
9 that I had prepared the petition, as far as I knew, no rent
10 had been paid for October and coming in today Mr. Gerber had
11 indicated that rent had been paid like last Wednesday for
12 October. They had had problems with turning over bank
13 accounts and so forth and they sent it directly to the
14 primary lessor.

15 If what they're saying is that they're going to
16 continue to pay rent as long as they're occupying our space,
17 as has been agreed up to this point, I don't have a problem
18 with that and that is fine. I think at this point, really,
19 they're month to month tenants and if they want to leave and
20 give us some notice, so be it.

21 We still have the issue beyond that of the
22 equipment. Mr. Chenoweth has now indicated that, you know,
23 indeed that is equipment that they want to use on an ongoing
24 basis. There were negotiations for the sale of this
25 equipment almost two years ago, an agreement had been

1 reached but then was never inked and no rent has been paid
2 since that time. This was all post-rehabilitation use.

3 THE COURT: So no rent was paid from when to when?

4 MR. KNOWLTON: From November--the last payment of
5 rent for the equipment was November 1, 2002.

6 THE COURT: Up until?

7 MR. KNOWLTON: Up until the present time.

8 THE COURT: Well, until somebody made a payment--

9 MR. KNOWLTON: No, no, what they paid for was the
10 lease. There are two issues: the lease--

11 THE COURT: Okay, so they've been making lease
12 payments?

13 MR. KNOWLTON: Yes, the lease payments, the only
14 one that they had not made at the time that I was aware that
15 they had filed was the most recent one due October 1 and
16 I'll accept certainly Mr. Gerber's representation that they
17 will pay that on an ongoing basis. So that really leaves
18 the issue of the equipment.

19 THE COURT: You call it equipment rental?

20 MR. KNOWLTON: Right. And I don't per se object to
21 entry of the order of liquidation, I just think that there
22 should be some provision made for payment of these debts on
23 an ongoing basis, I mean, as far as we're concerned, based
24 on the rental rate that was in effect at the time they
25 stopped paying, they owe us almost 2 million dollars. Now,

1 admittedly, we agreed to sell them that equipment for
2 \$800,000.00 and subsequently, after they repudiated the
3 agreement, sold certain furniture to Coventry for
4 \$100,000.00 and my client is still willing to let them just
5 have the equipment if they will pay \$700,000.00, which is
6 the original \$800,000.00 that was negotiated less the
7 hundred thousand dollars that went to Coventry. But if
8 they're--if they're not going to go through with the
9 purchase agreement, then they should have been paying us all
10 along for the use of this equipment. And frankly, at the
11 rental rate we're paying, it's far in excess of the 700,000
12 and we don't want to be in a situation where this just gets
13 lumped in with all other debt when it was really debt that
14 they were supposed to be paying ongoing while in
15 rehabilitation. And that's--that's our concern with the
16 order, it doesn't address those issues and they're saying
17 today they still want to use the equipment.

18 THE COURT: Why would that be treated any
19 differently than providers who are providing services while
20 we were trying to keep this--this--

21 MR. KNOWLTON: I don't think it should be. I don't
22 think it should be. If there are--if there are unpaid
23 providers post-rehabilitation, their claims ought to be
24 treated in the same fashion.

25 But certainly on an ongoing basis, if they're not

1 willing to make a commitment to pay us the rental rate, I
2 don't see why we should be forced to let them to continue to
3 use our property. You know, they say they want to use it,
4 they say they recognize they have to pay for it but
5 apparently they don't want to pay what the old rental rate
6 was and they don't want to purchase it. And while the
7 liquidator has a lot of powers under the statute, I don't
8 think unilaterally changing contracts and deciding what it
9 is they want to pay is among those powers.

10 THE COURT: Well, have you had any conversations or
11 have the representatives of United American talked to--

12 MR. KNOWLTON: I have talked to--to Mr. Chenoweth--

13 THE COURT: --representatives about some resolution
14 to this issue.

15 MR. KNOWLTON: About--I recently discovered--and I
16 did have conversations, your Honor, with Mr. Chenoweth
17 before I filed even a response, talked to him a couple of
18 days ago, he said there was a gentleman by the name of Alec
19 Farley who was supposed to get in touch with Stephan Harris
20 at United American. I then talked to Mr. Harris who
21 indicated to me that yesterday Mr. Farley had attempted to
22 get a hold of him--excuse me, that would have been two days
23 ago, they subsequently have exchanged phone calls but there
24 has been no--no resolution at this point. And again, I'm
25 not saying that the order shouldn't be entered, I'm just

1 saying it should be revised to reflect that there is this
2 equipment that's being used and that they have an
3 obligation, if they're going to continue to use it, to pay
4 for it. That's all unless you have any questions, your
5 Honor.

6 THE COURT: None at this point. Maybe later. Mr.
7 Hammond?

8 MR. HAMMOND: We're actually--have Mr. Raimi go
9 first. Thanks.

10 THE COURT: Mr. Raimi?

11 MR. RAIMI: Thank you, your Honor. May it please
12 the Court, my name is Charles Raimi and I'm appearing today
13 on behalf of the Detroit Medical Center. Your Honor, I'm--

14 THE COURT: Are you on the creditors committee or
15 what--

16 MR. RAIMI: Yes, the Detroit Medical Center is part
17 of the creditors committee, but we're appearing today
18 because the Detroit Medical Center is the largest single
19 creditor of OmniCare and we have a strong interest in this
20 matter.

21 Your Honor, the DMC has, in addition to the tens
22 of millions of dollars that we wrote off pre-rehab, we've
23 sustained tens of millions of dollars in ongoing losses
24 during the rehabilitation proceedings, including losses
25 stemming from the fact that the Court did change the

1 contracts, which Mr. Knowlton said the liquidator or the
2 rehabilitator doesn't have the power to do, well, this Court
3 did just that with respect to the provider contracts where
4 the providers were ordered to continue providing services
5 under existing contracts without the power to terminate
6 those contracts which, in our case of the DMC, cost us
7 probably 25 to 30 million dollars. So that's considerably
8 more than Mr. Knowlton's client has sustained in losses.

9 Your Honor, at this point, as we stand here today,
10 the Omni has shut down the computer. They've shut down
11 processing claims, at least they're not paying anymore
12 claims, which was quite a surprise to my client because we
13 received no notice of that. We have 20 million dollars in
14 outstanding hospital charges which have been submitted to
15 OmniCare which translates to reimbursement at about 5
16 million dollars, which have been submitted to OmniCare. The
17 payment slowed down and now it's stopped.

18 So I guess I'm confused why Mr. Knowlton's client
19 gets to jump to the head of the line when providers such as
20 my client are very, very seriously harmed by what's going
21 on?

22 Your Honor, we had received no notice of the
23 objections by Mr. Knowlton's client. I received this from--
24 actually from Mr. Hammond yesterday afternoon at about 4:00
25 o'clock was the first time I saw this document. We would at

1 least like the opportunity before any decision is made on
2 this issue to have the chance to brief it so that the Court
3 can make an informed decision on what's happening.

4 I'm particularly confused, your Honor, because I
5 heard Mr. Chenoweth say that all of a sudden United American
6 becomes a class I creditor, Mr. Knowlton said that his
7 client should share his claims--his client's claims should
8 be in the same proportion as the provider's claims. Now,
9 I'm not at all sure that Mr. Chenoweth is correct that Mr.
10 Knowlton's client's claims should be class I. We think this
11 is an issue that needs to be briefed so the Court can make
12 an informed decision. I certainly haven't had a chance to
13 brief it.

14 THE COURT: Do we need to do that before we enter
15 this order here?

16 MR. RAIMI: I don't think so. I don't think the
17 order--I think Mr. Knowlton is correct, I don't think the
18 order addresses the issues that he's concerned about, I
19 think he's--

20 THE COURT: You mean go ahead and enter this order
21 and--

22 MR. RAIMI: I would think so. Mr. Hammond?

23 THE COURT: --til later.

24 MR. HAMMOND: If that's what you're--if that's what
25 you're inclined to do, that would be satisfactory to us.

1 THE COURT: Well, I mean, you all are the experts
2 in this area and I'm pretty inclined to listen to a great
3 extent to what you all think about it, okay? I mean--

4 MR. RAIMI: I think--I think that would be
5 acceptable.

6 THE COURT: I guess I'm kind of wondering, Mr.
7 Chenoweth, how is it that we stopped making payments or
8 whatever? I mean, I don't know whether--what Mr. Raimi's
9 talking about here.

10 MR. CHENOWETH: Jim can address this if we need to,
11 but my understanding is that at some point we have to worry
12 about voidable preferences; that if we continue to pay
13 claims as they come in, the people whose claims are being
14 paid will be paid at a greater percentage than will
15 eventually be paid to the people at the end of the line when
16 the cash is gone. So we have to stop that in order--

17 THE COURT: That's why--that's why--

18 MR. CHENOWETH: --to make sure that everybody's
19 being treated equally.

20 THE COURT: I understand. So that's why the
21 payments stopped?

22 MR. CHENOWETH: Right?

23 MR. GERBER: Yes.

24 THE COURT: Well, was this communicated to some of
25 these folks so that they're at least aware that the plug was

1 pulled on them?

2 MR. GERBER: In some cases, yes, your Honor, it
3 was. I mean--

4 THE COURT: You mean like when somebody called on
5 the phone and said, "Where's my money," and you said this is
6 what happened?

7 MR. GERBER: Yes, your Honor.

8 THE COURT: So you didn't do it in any semi-
9 organized fashion?

10 MR. GERBER: Well, your Honor, I--yeah, I--if your
11 Honor would excuse me for just a second is, we got in there,
12 we did not know that no claims payments had been made until
13 after September the 10th. And then we had to make a
14 decision pretty much right away whether we were gonna pay
15 claims or not. I mean, I have been on site since around
16 what, the beginning of October and wasn't aware of that
17 until recently, that no claims payments had been made since
18 September the 10th. So once that happened I went back and
19 said, "What am I supposed to do here? If I pay some of the
20 claims and some of the people further down the road get
21 less," so that was just kind of a decision and I apologize
22 to the Court that--

23 THE COURT: I'm not saying the decision is wrong.
24 I'm not suggesting that and I don't know that anybody else
25 is, I think it's a question of just communicating and

1 letting people, you know, generally know what's going on. I
2 mean, I think Detroit Medical Center, if anybody ought to
3 know about it, they ought to know about it. Apparently Mr.
4 Raimi, your client had no knowledge of the situation?

5 UNIDENTIFIED SPEAKER: I was--there was significant
6 confusion and we didn't know who to call because Bev Allen
7 and Bobby Jones (ph) had left OmniCare and now they're over
8 with Coventry and nobody really knew what was going on, so
9 it was --

10 THE COURT: Can--can--I mean, is it all--does
11 everybody know now or do we need--obviously you just found
12 out.

13 MR. GERBER: Your Honor, we brought on people on
14 site to get ready for this liquidation. Obviously there's
15 some preparation that needs to be done with this.

16 THE COURT: Right, can we send a, you know, a form
17 letter around saying--

18 MR. GERBER: Your Honor, I apologize--

19 THE COURT: I don't know, how many claimants have
20 we got out there?

21 MR. CHENOWETH: Judge, what we plan to do once we
22 get this liquidation order, there is a notice of the
23 liquidation that has to go out by statute and Jim's already
24 started working on that, but we need to get this order
25 entered to trigger that process.

1 THE COURT: Can we like insert a couple of lines in
2 the notice that tell people what's going on?

3 MR. GERBER: Yes, your Honor. We plan to have a
4 notice of liquidation, we plan to have a proof of claim
5 form. We've moved down to final drafts. We're actually
6 waiting for the entry of the order to put in some of the
7 dates, including the bar date, which is in Bill's order,
8 that's necessary to do the proof. And the instructions--
9 there will be instructions for that. It will be on both the
10 OFIS website, it will be on OmniCare's website and we, of
11 course, will publish it, as Chapter 81 requires, in a
12 newspaper of general publication as well.

13 THE COURT: Anything else, Mr. Chenoweth?

14 MR. CHENOWETH: No, your Honor.

15 THE COURT: Does that address that at least for
16 now, Mr. Raimi?

17 MR. RAIMI: Yes, your Honor, it does.

18 THE COURT: Mr. Hammond?

19 MR. HAMMOND: The only thing I would add is that
20 addresses the notice issue. I'm not sure I'm clear on still
21 why it is the tap's been shut off, so to speak, with respect
22 to the providers but not also with respect to United
23 American, and we're just--

24 THE COURT: I thought it's--I thought it's shut off
25 as to everybody?

1 UNIDENTIFIED SPEAKER: My understanding is that the
2 only thing that we're paying now are the costs of
3 administration, which would be class I claims. So we're
4 paying, for example, rent for the space we're using because
5 that's--

6 THE COURT: On accruing rent, not--

7 UNIDENTIFIED SPEAKER: Not old rent.

8 THE COURT: --old rent?

9 UNIDENTIFIED SPEAKER: That's right. We're paying
10 current expenses to operate the liquidation.

11 THE COURT: And I think--I don't know that
12 anybody's suggested that somehow we shouldn't pay these
13 administrative expenses. Is anybody suggesting that those
14 should not--that we're gonna extract--

15 MR. KNOWLTON: I want a chance--I want a chance to
16 look at it. I'm not sure that these are typically class I
17 administrative expenses. That's--I just don't know the
18 answer to that standing here today.

19 THE COURT: Well, it sounds like--I mean if--I
20 mean, I suppose that United American could snatch up the
21 computer and say you're not gonna use it anymore, I mean,
22 to, you know, wrap this up and that could be a serious
23 problem.

24 MR. HAMMOND: Something we'd like to avoid.

25 MR. CHENOWETH: I guess the problem we have is

1 we're in a similar position, which is the services of the
2 providers have been conscripted, for lack of a better word.

3 THE COURT: They still being--

4 UNIDENTIFIED SPEAKER: We can't snatch up our
5 services--

6 THE COURT: But they're not now are they?

7 UNIDENTIFIED SPEAKER: --any longer.

8 THE COURT: They're not now are they? Haven't the
9 providers all been shifted to another--

10 UNIDENTIFIED SPEAKER: The subscribers have all
11 been shifted to someone else. There's no longer--

12 THE COURT: To Coventry or whatever?

13 UNIDENTIFIED SPEAKER: --obligation after September
14 30th, that's right.

15 THE COURT: Right. So I mean, we're talking in the
16 case the providers backward stuff, but I mean I guess if we
17 have to--how much are we paying month to use the computer
18 and the furniture?

19 MR. CHENOWETH: The rental rate at the time that
20 there was discontinuance was about \$86,000.00 a month. Now,
21 admittedly the furniture--

22 THE COURT: What's the rate now?

23 MR. CHENOWETH: We haven't been paid in two years.

24 THE COURT: You're talking about for the equipment?

25 MR. CHENOWETH: Right, for the equipment.

1 THE COURT: \$86,000.00 a month for the equipment?

2 MR. CHENOWETH: Yes, it was computers, software,
3 records, books, furniture, all manner of equipment.

4 MR. KNOWLTON: We're gonna have to talk to UA, your
5 Honor, to decide how much of that we think is class I and
6 how much it's not, how much is stuff that we need to operate
7 the estate and how much is not. To the extent that it's not
8 stuff that we need to operate the estate--

9 THE COURT: Right, I would assume for wrapping up
10 purposes we don't need anything close to 80,000.

11 MR. GERBER: That's correct, your Honor.

12 MR. KNOWLTON: That's right.

13 THE COURT: So I mean I think you'll have to get
14 with them and work that out.

15 MR. KNOWLTON: That's my proposal.

16 MR. CHENOWETH: Yeah, my problem, your Honor, is I
17 don't see why we should be forced to provide them with
18 equipment on a going forward basis without assurances that
19 we're going to be paid on a going forward basis and I'm
20 still not hearing those assurances. They haven't decided
21 what they want to use, what they don't want to use.

22 THE COURT: Well, you have my assurance that you
23 will be paid on a going forward basis to the extent that any
24 of the equipment is used to wrap this up. However,
25 ultimately if you all can't agree on the level of that

1 rental payment, then my assurance goes so far to say that to
2 the extent that I think you need to be paid. That's--I hate
3 to be crass about it, but that's pretty much what it boils
4 down to, so what I think is a reasonable number. But I
5 would urge you all to get together to try to determine a
6 reasonable number, but it will be based not on globally how
7 much equipment was rented two or three years ago or whenever
8 it was rented, it's gonna be based on because anything
9 beyond what's needed to wrap up becomes now a non-
10 administrative expense.

11 MR. CHENOWETH: Well, then at a minimum, your
12 Honor, I think there should be some time frame put in the
13 order so that they can't hold onto our equipment for months
14 and months and say they just haven't decided what they're
15 gonna use, what they're not gonna use.

16 THE COURT: Well, I would think that once we
17 determine what we need, I mean, if we don't, then it seems
18 to me that they ought to be able to take back that, you
19 know, if we don't need these 20 desks over here, you know,
20 we don't need those 45 files over there, then boom, we can
21 haul them away, but I--

22 MR. CHENOWETH: I'm suggesting there be some time
23 frame put in the order within which they have to make an
24 election to either utilize the particular pieces of
25 equipment or to return them to us or to let us be returned.

1 I mean, otherwise my client is faced with a situation where
2 they hold onto the equipment, eight months from now they say
3 we didn't need it, we're not using it, we're not gonna pay.

4 THE COURT: Well, that's why I'm putting the burden
5 on you, Mr. Knowlton and Mr. Chenoweth, to get together with
6 your sufficient client representatives to nail down exactly
7 what they need so that United American can take out of there
8 any other items and to try to get some ball park idea, I
9 don't know that we know exactly how long it'll take us to
10 wrap up, but try to within certain parameters to do that
11 too. But it's really incumbent on your clients to get
12 together, that's my expectation. I don't want somebody not
13 returning the phone calls or whatever, so--but they're the
14 ones that--you guys know how it's being used and your client
15 knows what equipment's there, I assume somebody's got an
16 inventory list or something someplace so they need to sit
17 down and spend a little time and go over it and figure it
18 out. Beyond that I can't say a whole lot other than to the
19 extent that it's used and relates to the wrapping up, in all
20 likelihood it will be administrative.

21 On this other issue, I have no problem with
22 briefing that, we can come back and brief what expenses
23 stand where. Mr. Raimi?

24 MR. RAIMI: I think it would logically be part of
25 the entire liquidation process with claims that are

1 determined. I can do it now or we can wait until the--we're
2 going to have a number of issues to be decided.

3 THE COURT: Right. I think probably the thing to
4 do is wait and just see what, you know, what we've got, you
5 know, how--what exactly there is there, and I'm not sure--
6 well, I guess we know how much we've got, we just don't know
7 the magnitude of all the claims at this point, right?

8 MR. KNOWLTON: That's right. But we need to--as I
9 understand it, we need to pay the class I claims on an
10 ongoing basis. I don't know if Mr. Raimi's suggesting that
11 we suddenly not, that we stop paying them for the rent or we
12 stop paying them for the use of the computer, we're not
13 proposing that. I don't--

14 MR. RAIMI: At this point, I guess I'm not
15 objecting to paying to the extent that they need their
16 computer equipment to actually wrap up the liquidation.
17 Similarly, I assume there would be an allocation on the real
18 estate and they would pay for the portion of the real estate
19 that they need--

20 THE COURT: Right, that's what I'm talking about
21 is, I assume you're not--I didn't think I was hearing that
22 you are using every piece of equipment--

23 MR. KNOWLTON: No.

24 THE COURT: --and using the entire place to do this
25 wrapping up?

1 MR. KNOWLTON: That's right.

2 THE COURT: And so--and that's the point, to the
3 extent that if you go beyond what is required to complete
4 the wrapping up, you're now, in effect, paying--it's no
5 longer an administrative expense and can't be treated the
6 same way, it just can't.

7 MR. CHENOWETH: Your Honor, then let--on the lease
8 issue, I mean, they had been paying us \$78,000.00, or about
9 that per month for 54,000 square feet of space. I don't
10 know whether they want to continue to use 54,000 square feet
11 of space.

12 MR. KNOWLTON: We do not.

13 MR. CHENOWETH: Because they are using that space,
14 we're limited in who we can sublet the space to. It is
15 completely unfair for them to say we're going to use less
16 space than we've been using for, we're going to pay you X
17 amount and we're gonna stay here. The code says they can
18 affirm or disavow contracts and this goes well beyond
19 affirming or disavowing--

20 THE COURT: (Multiple speakers)--partial contract
21 or partially disavow a contract?

22 MR. CHENOWETH: There's nothing in the statute that
23 talks about partial disavowal.

24 THE COURT: So it has to be a total disavowal or
25 nothing?

1 MR. CHENOWETH: (Multiple speakers)--position.

2 Tape No. 1947-B, 10-28-04, 15:58:33

3 They either--yeah, and I'm not saying that my client
4 wouldn't necessarily negotiate with them over a rental for a
5 reduced space, but so far there have been no such
6 negotiations--

7 THE COURT: That's what I just suggested--

8 MR. CHENOWETH: Right, and I guess ultimately my
9 point is, however, that if they do not reach an agreement, I
10 do not believe that the Court has the authority to simply
11 say this is how much they have to pay.

12 THE COURT: Okay.

13 MR. RAIMI: Your Honor--

14 THE COURT: Well, I want to thank you for sharing
15 and let's go ahead and start our negotiations. Mr. Raimi?

16 MR. RAIMI: I just wanted to address that last
17 point. I don't think it's a question of partial
18 disavowance, I think it's a question that if there's 15 some
19 thousand under the lease, X amount would be for
20 administration and that might be class I, the rest though
21 would not be class I. So--

22 THE COURT: Well, that's right, it's still not--
23 it's still a viable claim, the question is, what one does
24 with it.

25 MR. RAIMI: That's exactly right.

1 MR. KNOWLTON: And we see it that way too.
2 THE COURT: But we can argue about that all later.
3 So may I sign this order?
4 MR. CHENOWETH: We would certainly like that, your
5 Honor.
6 THE COURT: I haven't heard any objection so I'm
7 gonna execute the order. Anything else at this point, Mr.
8 Chenoweth?
9 MR. CHENOWETH: Nothing today.
10 THE COURT: Mr. Knowlton?
11 MR. KNOWLTON: Nothing, your Honor.
12 THE COURT: Mr. Hammond?
13 MR. HAMMOND: Nothing, your Honor.
14 THE COURT: Mr. Raimi?
15 MR. RAIMI: (Inaudible).
16 THE COURT: Thank you. That's all on that matter.
17 (At 15:59:53 p.m., hearing concluded)
18

CERTIFICATION

This is to certify that the attached videotaped proceeding, consisting of twenty-eight (28) pages, before the 30th Judicial Circuit Court, Ingham County in the matter of:

E. L. COX

v

MICHIGAN HEALTH MAINTENANCE

Location: Circuit Court

Date: Thursday, October 28, 2004

was held as herein appeared and that this is testimony from the original transcript of the videotape thereof, to the best of my ability.

I further state that I assume no responsibility for any events that occurred during the above proceedings or any inaudible responses by any party or parties that are not discernible on the video of the proceedings.

Sally Fritz

Sally Fritz, CER 7594
Certified Electronic Recorder

Dated: November 16, 2004

STATE OF MICHIGAN
CIRCUIT COURT FOR THE 30TH JUDICIAL CIRCUIT
INGHAM COUNTY

E. L. COX, COMMISSIONER OF INSURANCE
FOR THE STATE OF MICHIGAN,

Petitioner,

File No. 98-88265-CR

MICHIGAN HEALTH MAINTENANCE
ORGANIZATION PLANS, INC., a
Michigan health maintenance organization,
doing business as OmniCare Health Plan,

Hon. James R. Giddings

A.G. No. 1998053333A

Respondent.

PRELIMINARY ORDER OF REHABILITATION
AND INJUNCTIVE RELIEF

At a session of said Court
held in the Circuit Courtrooms
for the County of Ingham,
State of Michigan, on the
31 day of Jan, 2001.

PRESENT: HONORABLE
Circuit Judge James R. Giddings

Petitioner, Frank M. Fitzgerald, Commissioner of the Office of Financial & Insurance
Services of the State of Michigan (Commissioner), having filed a Verified Petition for Order of
Rehabilitation Pursuant to MCL 500.8112, and the Court believing that immediate action is
necessary; and the court being fully advised in the premises;

IT IS HEREBY ORDERED that, pursuant to MCL 500.8112 and MCL 500.8113, the
Commissioner's Petition for Order of Rehabilitation is hereby GRANTED; and an Order of
Rehabilitation of OmniCare Health Plan (hereafter "OmniCare") is hereby issued.

IT IS FURTHER ORDERED that the Commissioner is hereby appointed Rehabilitator of OmniCare, and is further authorized to appoint one or more Special Deputy Rehabilitator[s] pursuant to MCL 500.8114(1).

IT IS FURTHER ORDERED that the Rehabilitator shall take immediate possession of all the assets of OmniCare and administer those assets under the court's general supervision.

IT IS FURTHER ORDERED that, by operation of law, legal title to all assets of OmniCare is hereby vested in the Commissioner as Rehabilitator. The filing or recording of this Order with the Clerk of the Circuit Court or the Register of Deeds for the county in which the principal office or place of business of the Respondent is located shall impart the same notice as a deed, bill of sale, or other evidence of title duly filed or recorded with that Register of Deeds would have imparted.

IT IS FURTHER ORDERED that the Rehabilitator shall have all the powers set forth in MCL 500.8114 and 500.8115 without being specifically set forth in this Order, all applicable powers set forth in Chapter 81 of the Michigan Insurance Code of 1956, as amended, being MCL 500.8101 *et seq*, and such additional powers as this court shall grant from time to time upon petition of the Rehabilitator.

IT IS FURTHER ORDERED that all powers of the current directors, officers, and managers of OmniCare, are hereby suspended in their entirety upon issuance of this Order of Rehabilitation, except as they may be redelegated by the Rehabilitator.

IT IS FURTHER ORDERED that the Rehabilitator may take such action as he considers necessary or appropriate to reform or revitalize OmniCare, and shall be empowered to pursue all avenues of reorganization, consolidation, conversion, merger, or other transformation of OmniCare so as to effectuate a rehabilitation and maintain a continuity of health care services to the greatest extent possible.

IT IS FURTHER ORDERED that if the Rehabilitator determines that reorganization, consolidation, conversion, reinsurance, merger or other transformation of OmniCare is appropriate, he shall prepare a plan to effect those changes which shall be submitted for approval to this court.

IT IS FURTHER ORDERED that the Rehabilitator shall have full power to direct, manage, hire, and discharge employees subject to any contract rights they have, and to deal in totality with the property and business of OmniCare as provided by law.

IT IS FURTHER ORDERED that the Rehabilitator shall take all steps necessary so as to preserve the existing provider network so as to maintain uninterrupted health care services. The Rehabilitator shall take all necessary steps to provide payment on a going forward basis to all health care providers for services rendered subsequent to the date of this Order of Rehabilitation pursuant to all existing provider agreements, WHICH AGREEMENTS, OR AMENDED AGREEMENTS, REMAIN IN FULL FORCE AND EFFECT pursuant to MCL 500.8105(1)(k), until further order of this court.

IT IS FURTHER ORDERED that pursuant to MCL 500.8113(3), entry of this Order of Rehabilitation shall not constitute an anticipatory breach of any OmniCare contracts. All persons, including medical service providers, doing business with OmniCare on the date of this Order of Rehabilitation are hereby enjoined and restrained from terminating or attempting to terminate such relationship or contract on the basis of the entry of this Order of Rehabilitation or OmniCare's financial condition during the pendency of the rehabilitation pursuant to MCL 500.8105(1)(k).

IT IS FURTHER ORDERED that, pursuant to MCL 500.8106, all employees, or agents of OmniCare, or any other persons with authority over or in charge of any segment of the affairs

of OmniCare, including United American Health Care Corporation, shall cooperate fully with the Commissioner, as Rehabilitator, and the Deputy Rehabilitator. Full cooperation requires:

(a) prompt replies in writing to any inquiry requesting such a reply; and

(b) immediate, full and complete access to and use of all books, accounts, documents, and other records, information or property of or pertaining to OmniCare in the possession, custody, or control of any person or entity as may be necessary so as to enable the Rehabilitator and Deputy Rehabilitator to operate the business and to maintain the continuity of health care services being provided to all subscribers. As provided by law, failure to cooperate may result in any sentence requiring the payment of a fine not exceeding \$10,000.00, imprisonment for a term of not more than one year, or both, as provided by MCL 500.8105.

(c) no obstruction or interference with the Rehabilitator or Deputy Rehabilitator in the conduct of this rehabilitative receivership proceeding pursuant to MCL 500.8105(1)(c).

IT IS FURTHER ORDERED that United American Health Plan, presently licensed as a third party administrator, and the health care management corporation currently providing management and administrative services to OmniCare, shall honor its contract and continue to perform all services to which it is obligated under the existing contract, or any subsequent amended contract, with OmniCare, until further order of this court, as the continuation of these services is essential to the continuation of health care service to over 100,000 subscribers.

IT IS FURTHER ORDERED that United American Health Care Corporation is enjoined and restrained from the transfer of books, records, and property of OmniCare wheresoever located, or from taking any action that might lessen the value of OmniCare's assets or prejudice the rights of OmniCare policyholders, creditors, or the administration of this rehabilitative receivership proceeding, as provided in MCL 500.8105(1)(b)(d)(k).

IT IS FURTHER ORDERED that United American Health Care Corporation is enjoined and restrained from the interference in any way with the Rehabilitator or with this rehabilitative receivership proceedings, and shall cooperate fully with the Rehabilitator under the rehabilitative receivership proceedings, pursuant to MCL 500.8105(1)(c) and MCL 500.8106.

IT IS FURTHER ORDERED that pursuant to MCL 500.8105(1)(g)(k) and MCL 500.3529(3), all non-contracted and contracted medical care providers are hereby enjoined and restrained from obtaining any judgments and/or balance billing of OmniCare subscribers for all medical services rendered prior to the date of this Order of Rehabilitation.

IT IS FURTHER ORDERED that all employer groups currently contracted with OmniCare for health care services for its employees, are hereby enjoined and restrained from terminating or attempting to terminate such relationship prior to the expiration date of the existing contract pursuant to MCL 500.8105(1)(k), pending further order by this court.

IT IS FURTHER ORDERED that pursuant to MCL 500.8115, all pending actions or proceedings in which OmniCare Health Plan is a party, or is obligated to defend a party, are hereby stayed for ninety (90) days and such additional time as is necessary for the Rehabilitator to obtain proper representation and prepare for further proceedings.

IT IS FURTHER ORDERED that the Rehabilitator shall make an accounting to the court on or before September 1, 2001, and each succeeding six month period thereafter.

IT IS FURTHER ORDERED that the court reserves jurisdiction to amend this Order of Rehabilitation or issue such further orders as it deems just, necessary and appropriate.

LAWRENCE M. GLAZER

JAMES R. GIDDINGS
Circuit Judge

A TRUE COPY
CLERK OF THE COURT
5th JUDICIAL CIRCUIT COURT

YOUNG & SUSSEY, P.C., SUITE 305 WESTVIEW OFFICE CENTER, 26200 AMERICAN DRIVE, SOUTHFIELD, MICHIGAN 48034 (248) 353-8620

STATE OF MICHIGAN
INGHAM COUNTY CIRCUIT COURT

E.L. COX, COMMISSIONER OF INSURANCE
FOR THE STATE OF MICHIGAN,

Petitioner,

Case No. 98 88265 CR

v.

Hon. James R. Giddings

MICHIGAN HEALTH MAINTENANCE
ORGANIZATION PLANS, INC., a
Michigan health maintenance organization, d/b/a
OmniCare Health Plan,

Respondent.

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PROOF OF SERVICE

Angela Nibler, of Young & Susser, P.C., being first duly sworn, deposes and says that
on June 15, 2005, she caused to be served a copy of:

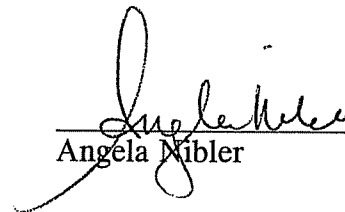
YOUNG & SUSSEY, P.C., SUITE 305 WESTVIEW OFFICE CENTER, 26200 AMERICAN DRIVE, SOUTHFIELD, MICHIGAN 48034 (248) 353-8620

- Brief in Support of United American HealthCare Corporation's Claim for "Class I" Priority As to Value of Personal Property Used By OmniCare During Rehabilitation;


upon:

Mark J. Zausmer, Esq.
Amy Sitner, Esq.
Zausmer, Kauffman, August & Caldwell, P.C.,
31700 Middlebelt Rd, Suite 150
Farmington Hills, MI 48334

by enclosing said document(s) in an envelope, with proper postage prepaid, and depositing said envelope in a United States mail receptacle.


Angela Nibler

Subscribed and sworn to before
me on June 15, 2005 by


Marie Pare'-Sarna, Notary Public
Macomb County, Michigan
My Commission Expires: 11/3/07
Acting in Oakland County